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1994

ANNUAL REPORT



**TOWN OF HUDSON
NEW HAMPSHIRE
1994**

OFFICE HOURS

Finance	Monday through Friday 8:00 am - 4:30 pm
Assessor's Office	Monday through Friday 8:00 am - 4:30 pm
Dept of Public Works (Building/Zoning, Planning, Engineering)	Monday through Friday 8:00 am - 4:30 pm
Selectmen's Office	Monday through Friday 8:00 am - 5:00 pm
Town Clerk/Tax Collector	Tuesday through Friday 8:30 am - 4:30 pm Monday 8:30 am - 6:30 pm

SCHEDULE OF MEETINGS OF TOWN BOARDS AND COMMITTEES

Selectmen	7:30 pm - 2nd & 4th Tues. of each month (Town Hall) 7:30 pm - 4th Tues. only July & August (Town Hall)
Budget Committee	7:30 pm - 3rd Thursday of each month (Town Hall)
Conservation Commission	7:30 pm - 3rd Monday of each month (Town Hall)
Recreation Commission	7:00 pm - 1st Tuesday of each month (Youth Center)
Planning Board	7:00 pm - 1st, 2nd & 4th Wednesday of each month (Town Hall)
Zoning Board of Adjustment	7:30 pm - 4th Thursday of each month (Town Hall)
Library Trustees	6:30 pm - 2nd Monday of each month (Hills Memorial Library-Annex II)

Annual Reports of the Town of Hudson

Hudson, New Hampshire

July 1, 1993 - June 30, 1994

for the Year Ending

JUNE 30, 1994

TOWN OFFICERS
(as of November , 1994)
SELECTMEN

Ralph Scott, 1995	E. Lorraine Madison, 1997
Rhona Charbonneau, 1996	Ann Seabury, Chairman, 1995
	Howard L. Dilworth, Jr., 1997

MODERATOR
Shawn Jasper, 1996

TOWN CLERK/TAX COLLECTOR
Cecile Nichols, 1996

Barbara Locke	Kathleen Voisine
Nancy Meier	Paula Bradley

TREASURER
Therese M. Dubowik, 1997

REPRESENTATIVES TO THE GENERAL COURT

Shawn Jasper	G. Philip Rodgers
Alida Weergang	Joan Tate
Stanley Searles, Sr.	Rudy Lessard

Leonard A. Smith

REPRESENTATIVES TO THE GENERAL COURT
(NOVEMBER 8, 1994 ELECTION)

David J. Alukonis	Gary Francoeur
Robert E. Clegg, Jr.	Rita Gotham
David S. Feng	Stanley N. Searles, Sr.

Donald B. White

STATE SENATOR
Thomas Colantuono

SUPERVISORS OF THE CHECKLIST

Joyce Cloutier, 1996	Marty Anderson, 2000
	Sherry L. Kahn, 1998

TRUSTEES OF THE TRUST FUND

Paul E. Inderbitzen, 1996	Joseph Wozniak, 1997
Kenneth Massey, 1997	

RECREATION COMMISSION

William Hassey, Chairman, 1994	James Joy, 1996
Jennifer Annis, 1994	Jane Ellen Payne, 1996
Ralph Carpentiere, 1995	Michael Regan, Alt., 1995
Sherri Hamilton, Director	

PLANNING BOARD

Robert H. Soucy, Chairman, 1996
James Gallagher, 1996
Kathleen Brown, Vice Chair., 1995
Leonard Smith, 1994
George R. Hall, Jr. 1995
William J. Stetzler, Jr., 1996
Richard Patterson, Alt., 1996
Suellen Seabury, Alt., 1996
Donald White, Alt., 1995
Rhona Charbonneau, Selectman Member
Howard Dilworth, Jr., Selectman Alt.

ZONING BOARD OF ADJUSTMENT

J. Bradford Seabury, Chairman, 1995 Brad Kirby, Alt., 1995
Charles Brackett, 1995 Frank Carr, 1995
Richard Callahan, Alt. 1995 Emanuel C. Ebner, Jr., Alt., 1995
Margaret E. Schubert, Alt., 1996 Leo Fauvel, Alt. 1996
James Pacocha, 1995 Ernest Donaruma, Vice Chair., 1996

TRUSTEES OF HILLS MEMORIAL LIBRARY

Alice Jones, Chairman, 1996 Carol D. Linscott, 1997
Daniel Hodge, 1996 Ronald Viens, 1996
Kathleen White, 1995 Robert Dufault, Vice Chair, 1996
Mary Jane Ames, 1996 Susan Dufault, Director

BUILDING BOARD OF APPEALS

Brad Kirby, 1998 Leonard Smith, 1997
Robert D'Angelo, 1995 Curtis Smith, 1996
William Tate, 1994

BUDGET COMMITTEE

Gerald C. Pfarner, Chairman, 1996 John Beike, 1997
Kenneth M. Cantara, Vice, Chair., 1995 Kevin Walsh, 1995
John Drabinowicz, 1997 John Knowles, 1995
Philip J. Parker, 1995 Nan Cote, 1996
Clifford Steele, Jr., 1997 Howard Dilworth, Jr.,
William Olszewski, School Board Rep. Selectman Member

CABLE COMMITTEE

John Beike, Vice Chair., 1996 Coleman Kelly, Chairman, 1996
George Duffy, 1997 Harry A. Schibanoff, 1995
John Knowles, 1995

CODE OF ETHICS COMMITTEE

Lisa Riley, Chairman, 1995 Lars Christiansen, 1995
John Dalessio, 1994 Robert J. Doyle, 1996
Robert Massicotte, 1994

CONSERVATION COMMISSION

James Barnes, Chairman, 1994 Richard Callahan, 1996
Michelle Champion, 1995 Douglas Kostyk, 1995
James Battis, 1995 Ray Deary, 1996
Jack Matteson, Alt., 1995 Nancy Sirois, Alt. 1996
Jean Serino, Alt., 1994

ASSESSOR'S OFFICE

Richard Ethier, Assessor
Ellen L. Boucher, Administrative Aide

SELECTMEN'S OFFICE

Paul D. Sharon, Town Administrator
Priscilla Boisvert, Executive Assistant
Linda Corcoran, Part-time Secretary

FINANCE DEPARTMENT

Lydia Angell, Finance Director
Barbara Underhill, Senior Accounting Clerk
Geoff Ziminsky, Data Processing Senior Programmer
Christina Lamper, Data Processing Assistant
Scott Smith, Accounting Coordinator
Juanita Flahive, Accounts Payable Clerk
Caryn Mastrogiacomo, Sewer Utility Billing Clerk

LEGAL

John Ratigan, Town Attorney (Resigned 4-15-94)

**HUDSON FIRE DEPARTMENT
1993/94 ANNUAL REPORT**

FULL TIME PERSONNEL

CHIEF

Brian L. Mason - FF/EMT

DEPUTY CHIEF

Clinton M. Weaver Jr. - FF/EMT

SECRETARY

Patricia A. Laine - FF/EMT-I

FIRE PREVENTION

Inspector Steven Dube - FF/EMT

FIRE CAPTAIN/EMT

John A. Brewer
Gary J. Rodgers

Richard Marshall
Roger M. Spooner

FIRE LIEUTENANT/EMT

Robert Bianchi
Neal Carter

Timothy Kearns
Todd Hansen

FIREFIGHTER/EMT

Steven Benton
Robert Buxton
Gerald Carrier
Peter Collishaw

Steven Gannon
Joseph Mitchell
David Morin
Neil Pike

George Roy
David Sassak
Thomas Sullivan
Rodney Towne

FULL TIME DISPATCHERS

Elisa Benton

Patrick Campbell

PART TIME DISPATCHER

William Hobbs
Joseph Ross

James Paquette

Lorraine Wright
Linda Upham

----- CALL DEPARTMENT -----

DEPUTY CHIEF

CAPTAIN

LIEUTENANT

Robert Campbell Harry Chesnulevich

Peter Silver

FIREFIGHTERS

FIREFIGHTER/EMT's

Ed Bisbing
Ed Burke
Robert Cahill
Ray Parker
Manuel Pimental
Joseph Ross
John Wilcox
Fred Brough
Richard Fournier
Shawn Jasper
Howard Dilworth Jr.

Elisa Benton
Kevin Blinn
Jeff Emanuelson
Richard Houle
Patricia Laine
Kennard Poulin
Michelle Rudolph - EMS Supv.
Linda Upham
Timothy Upham

DEPARTMENT CHAPLIN
Rev. Howe

EMT's

Judy Sassak
Florence Wightman

POLICE DEPARTMENT

(as of September, 1994)

Chief of Police

Richard E. Gendron (1979)

Field Operations Commander

Captain William Closs, Jr. (1974)

Services Commander

(Frozen Position)

Information Manager

Lisa Nute

Records Clerk

Judith Gould

Administrative Secretary

Dorothy Carey

Communications

Disp. Kacy Porcelli

Disp. Wendy Foster

Disp. Jennifer Briand

Disp. Steven Lyons

Part Time Disp. Rebecca Maciejczyk

Receptionist

Kim Mitchell

Investigation Bureau

Detective Sergeant Robert Drew (1984)

Detective Brian Blake (1986)

Detective Donald Breault (1989)

Detective Clerk

Mary Wing

Sergeants

Sergeant Donald McCrady (1979)

Sergeant Robert Tousignant (1980)

Sergeant William Hurst (1977)

Sergeant William Pease (1984)

Sergeant Alan Semple (1979)

Animal Control Officer

Harold Holland

Patrol

Officer Donald Cassalia (1982)

Officer Paul Grugan (1984)

Officer Barry Golner (1985)

Officer Joseph Rossino (1986)

Officer Gregory Katsohis (1987)

Officer Kevin Sullivan (1988)

Officer Douglas Dubuque (1989)

Officer Chuck Gilbert (1990)

Officer Jason Lavoie (1991)

Officer Phillip Nichols (1991)

Officer Michael Smith (1991)

Officer James Geraghty (1991)

Officer James Cullen (1993)

Officer Donna Digiacomo (1993)

Officer William Avery (1993)

Officer Charles Dyac (1993)

Officer William Emmons (1993)

Officer Kevin O'Brien (1993)

Legal Bureau

Sergeant Ray Mello (1985)

Legal Bureau Assistant

Tracy Thibodeau

School Crossing Guards

Tracy Brennan

Maureen Gagnon

Jo Ann Grugan

Susan Hull

Diane Joyal

Denise Pettinato

Debra Richardson

Anna Robert

Yolande Rowell

Special Officer

Officer Edward Largy

D.A.R.E. Officer

Officer Paul Balukonis (1987)

PUBLIC WORKS DEPARTMENT

ADMINISTRATION

Mark P. DeVine, Public Works Manager (Resigned 5-6-94)
Carla A. Anger, Administrative Assistant
Deborah Hogan, Receptionist

ENGINEERING DIVISION

Michael Gospodarek, Town Engineer
Gary L. Webster, Project Inspector
Elizabeth J. Holt, Secretary

STREET DIVISION

Edward P. Lamper, Foreman
Kevin C. Burns, Sub-Foreman
Paul H. Anger
Alfred P. Bastien
Richard W. Coleman
David W. Kendall
Timothy L. Lamper
Chester A. Libby
Richard F. Low
Paul J. Sharpe
Arthur Sullivan
Priscilla M. Zakos, Clerk/Dispatcher

DRAIN/SEWER DIVISION

Jess P. Forrence, Sub-Foreman
Kenneth G. Adams
Joseph M. Anger
John D. Cesana
Dave K. Dobens
Duane B. Morin
Thomas E. Ricker

MAINTENANCE DIVISION

Donald F. McNeil, Ch. Mechanic
Claude L. Coulombe

PLANNING DIVISION

Michael H. Reynolds, Town Planner
Pamela Lavoie, Secretary
Brian McMaster, Associate Planner

BUILDING/ZONING DIVISION

Susan Snide, Zoning Administrator
Melanie J. Axelson, Secretary
Edward Madigan, Building Inspector
William Oleksak, Code Enforcement Officer

1995 TOWN MEETING WARRANT
INDEX

A. **BALLOT ARTICLES**

1. Election of Town officers.
2. "Shall a charter commission be established for the purpose of establishing a new municipal charter?"
3. Comprehensive Revision to the Wetlands Conservation District.
4. Relocation of the text contained in notes 1-3 from Section 7.1, table on minimum dimensional requirements/application of term "frontage".
5. Fencing of outdoor, in-ground pools.
6. Garage Sales.
7. Restriction on overnight parking of commercial vehicles and trailers on residential sites.
8. Sale of vehicles on residential or non-residential sites prohibited.
9. Incorporation of the BOCA National Building Code as amended and the Americans With Disabilities Act into the requirements for obtaining a building permit.
10. Exemption from building permits.
11. Hawker and peddler signs.
12. Temporary signs on commercial/industrial sites.
13. Subdivision signs/dimensions and appearance delegated to the Planning Board.
14. Elderly housing/purpose, minimum unit size and parking requirements.
15. Time limits on special exceptions and variances.
16. Flood area hazards/incorporation by reference.
17. The re-zoning of property from Industrial (I) District to Business (B) District along the west side of Lowell Road between the Sagamore Bridge and Executive Drive.
18. Accessory living units/in-law apartments.

19. Petition to re-zone 107 Derry Road, Map 59/Lot 54 from a Residential-one (R-1) District to a Business (B) District.

B. DELIBERATIVE SESSION ARTICLES - SATURDAY, MARCH 18, 1995

SELECTMEN ARTICLES

20. Ratification of a Multi-Year Contract Negotiated Between the Town and the Administrative and Support Staff Union for Wage and Benefit Increases.
21. Ratification of a Multi-Year Contract Negotiated between the Town and the Police Union for Wage and Benefit Increases.
22. Ratification of a Multi-Year Contract Negotiated by the Town and the Highway Union for Wage and Benefit Increases.
23. Ratification of a Multi-Year Contract Negotiated by the Town and the Professional Management Association for Wage and Benefit Increases.
24. Fact Finder's Report (Fire Department).
25. Adopting the Town Operating Budget.
26. Non-Union Personnel Wage and Benefit Increases.
27. Wage and Benefit Increases for Employees of the Library.
28. Police Lieutenant Position.
29. Part-time Police Dispatchers.
30. Custodial Position for New Police Station.
31. Civil Engineer Position.
32. Purchase of Lion's Hall.
33. Animal Shelter.
34. Completion of the Police Facility.
35. Purchase of Sewer Utility TV\Video Equipment.
36. Culvert Replacement on Winnhaven Drive.
37. Glen Drive Reconstruction Project.
38. Reconstruction/Repair of Melendy Road Bridge and County Road Bridge
39. School Zone Signals.

40. Flood Damage Prevention Ordinance.
41. Code of Ethics Ordinance.
42. Tattoo, Body Piercing, Branding and Permanent Make-up Ordinance

PETITION ARTICLES

43. Sewer Utility Capital Reserve Fund for sewer pump system.
44. Sewer Utility Capital Reserve Fund for Town of Hudson share of replacement and repair of the Nashua Waste Treatment Plant.
45. Proposed change in annual Town and school elections from second Tuesday in March to second Tuesday in May, with Annual Town Meeting to be held in May.
46. Circumferential Highway Referendum.
47. Land for the Library.
48. Engineering Fees, Etc. for the Library

HUDSON, NEW HAMPSHIRE

To the inhabitants of the Town of Hudson, in the County of Hillsborough and State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lions Hall, Lions Avenue, between the hours of 7:00 a.m. and 8:00 p.m. on Tuesday, March 14, 1995 to act upon Articles 1 through 19.

The polls will open at 7:00 a.m. and will not close before 8:00 p.m.

You are hereby further notified that consideration of all other Articles contained in the Warrant will commence at Memorial School at 9:00 a.m. on Saturday, March 18, 1995.

BALLOT ARTICLES

Article 1 - Election of Town officers.

To choose all necessary Town officers for the coming year.

Selectman, Three Year Term:

John M. Bednar
Daniel A. Dubowik
Shawn N. Jasper
Janice D. Johnson
Ann Seabury
Write-In
Write-In

Budget Committee, Three Year Term:

Kenneth M. Cantara
John Knowles
Paul D. Parker
Kevin M. Walsh
Write-In
Write-In
Write-In

Budget Committee, One Year Term:

Write-In

Cemetery Trustee, Three Year Term:

David J. Alukonis
Write-In

Cemetery Trustee, Two Year Term:

Write-In

Cemetery Trustee, One Year Term:

Write-In

Library Trustee, Three Year Term:

Lisa A. Riley

Write-In

CHARTER COMMISSION

- Article 2 - "Shall a charter commission be established for the purpose of establishing a new municipal charter?"

ZONING ORDINANCE REFERENDUM QUESTIONS

- Article 3 - Comprehensive Revision to the Wetlands Conservation District.

Amendment No. 1: "Are you in favor of the adoption of Amendment No. 1, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

The draft Wetlands Conservation District Zoning Ordinance proposes a complete replacement to the existing "Article IX, Wetlands Conservation District." Approved by the Planning Board.

- Article 4 - Relocation of the text contained in notes 1-3 from Section 7.1, table on minimum dimensional requirements/application of term "frontage".

Amendment No. 2: "Are you in favor of Amendment No. 2, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This amendment proposes to change Article VII by deleting notes 1-3 from Section 7.1, Table of Minimum Dimensional Requirements, and inserting the text from these notes into a new Zoning Ordinance section, Section 7.2.1, 7.2.2, and 7.2.3. Further, this proposed amendment seeks to clarify the definition and application of the term 'frontage', such that if a lot is adjacent to more than one street that lot can claim to have frontage on only one of the two streets and not on both for purposes of satisfying the minimum lot frontage requirements of the Hudson Zoning Ordinance." Approved by the Planning Board.

Article 5 - Fencing of outdoor, in-ground pools.

Amendment No. 3: "Are you in favor of Amendment No. 3, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This proposed Zoning Ordinance amendment would require that all outdoor, in-ground pools shall be surrounded by a permanent fence. The amendment also addresses fence height, fence gate locking mechanisms and has a cross reference to the accessory use table to reflect these changes." Approved by the Planning Board.

Article 6 - Garage Sales.

Amendment No. 4: "Are you in favor of Amendment No. 4, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This proposed amendment seeks to define and limit the annual number of residential garage sales." Approved by the Planning Board.

Article 7 - Restriction on overnight parking of commercial vehicles and trailers on residential sites.

Amendment No. 5: "Are you in favor of Amendment No. 5, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This proposed amendment seeks to prohibit the overnight parking and storage of those commercial vehicles and trailers that are larger than pickup trucks or with a gross vehicle weight of 13,000 pounds or greater." Approved by the Planning Board.

Article 8 - Sale of vehicles on residential or non-residential sites prohibited.

Amendment No. 6: "Are you in favor of Amendment No. 6, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This amendment proposes to prohibit the sale of automobiles, trucks or recreational vehicles on a consignment basis from any residential or non-residential site unless such use has been previously approved by the Hudson Planning Board." Approved by the Planning Board.

Article 9 - Incorporation of the BOCA National Building Code as amended and the Americans With Disabilities Act into the requirements for obtaining a building permit.

Amendment No. 7: "Are you in favor of Amendment No. 7, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This proposed zoning amendment specifies that the Town of Hudson follows the BOCA National Building Code as amended and the Americans With Disabilities Act in conjunction with the issuance of building permits." Approved by the Planning Board.

Article 10 - Exemption from building permits.

Amendment No. 8: "Are you in favor of Amendment No. 8, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This proposed amendment specifies the types of structures and other types of uses which are not subject to a building permit." Approved by the Planning Board.

Article 11 - Hawker and peddler signs.

Amendment No. 9: "Are you in favor of Amendment No. 9, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This proposed amendment to the Zoning Ordinance permits a hawker and peddler with a properly issued permit by the Town of Hudson to have a sign of less than twelve square feet without benefit of a sign permit." Approved by the Planning Board.

Article 12 - Temporary signs on commercial/industrial sites.

Amendment No. 10: "Are you in favor of Amendment No. 10, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This proposed amendment to the Zoning Ordinance will permit commercial/industrial sites to display one unlit sign per site of not more than twelve square feet in area for a period of not more than ten days in a thirty day period." Approved by the Planning Board.

Article 13 - Subdivision signs/dimensions and appearance delegated to the Planning Board.

Amendment No. 11: "Are you in favor of Amendment No. 11, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This proposed amendment to the Zoning Ordinance provides that the Hudson Planning Board shall have the authority to determine the dimensions and appearance of unlit subdivision signs." Approved by the Planning Board.

Article 14 - Elderly housing/purpose, minimum unit size and parking requirements.

Amendment No. 12: "Are you in favor of Amendment No. 12, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This proposed amendment to the Zoning Ordinance states that the purpose is to provide affordable alternative housing for the elderly and that units are to have no less than 600 square feet of living space and parking shall be calculated at 1.4 spaces per unit." Approved by the Planning Board.

Article 15 - Time limits on special exceptions and variances.

Amendment No. 13: "Are you in favor of Amendment No. 13, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This proposed amendment to the Zoning Ordinance specifies that variances and special exceptions shall expire one year after the ZBA has granted the variance or special exception, except when subsequent Planning Board approval is required, expiration shall be one year after an applicant has gained such Planning Board approval." Approved by the Planning Board.

Article 16 - Flood area hazards/incorporation by reference.

Amendment No. 14: "Are you in favor of Amendment No. 14, as proposed by the Planning Board, to the Town Zoning Ordinance as follows:

This proposed amendment seeks to incorporate by reference Chapter 218 of the Hudson Town Code regarding Flood Hazard Area as part of the Hudson Zoning Ordinance." Approved by the Planning Board.

PETITION ARTICLES

- Article 17 - The re-zoning of property from Industrial (I) District to Business (B) District along the west side of Lowell Road between the Sagamore Bridge and Executive Drive.
- By Petition Amendment No. 15: "Are you in favor of Amendment No. 15, as proposed by Petition, to the Town Zoning Ordinance as follows:
- This petition amendment proposes to rezone from Industrial (I) District to Business (B) District, an area located in the southwest section of Town and described as Assessor's Map 10, Lots: 11-5, 10, 9, 8, 7, 7-4, 5, 5-1, 4, 4-1, 4-2, 2 and 13-1. These lots front on the west side of Lowell Road between the Sagamore Bridge and Executive Drive." Disapproved by the Planning Board.
- Article 18 - Accessory living units/in-law apartments.
- By Petition Amendment No. 16: "Are you in favor of Amendment No. 16, as proposed by Petition, to the Town Zoning Ordinance as follows:
- This petition amendment proposes to add to the Hudson Zoning Ordinance a chapter permitting by special exception in any zoning district an in-law apartment. The ordinance aim is to provide flexible household living arrangements and affordable housing opportunities and to accommodate immediate family members within a permitted, owner-occupied single-family dwelling, while maintaining the aesthetics of a residential use compatible with homes in the neighborhood." Disapproved by the Planning Board.
- Article 19 - Petition to re-zone 107 Derry Road, Map 59/Lot 54 from a Residential-one (R-1) District to a Business (B) District.
- By Petition Amendment No. 17: "Are you in favor of Amendment No. 17, as proposed by Petition, to the Town Zoning Ordinance as follows:
- This petition amendment proposes to re-zone a parcel of property in the central-western section of Town from the present Residential-one zoning to a proposed Business Zoning District." Disapproved by the Planning Board.

DELIBERATIVE SESSION ARTICLES - SATURDAY, MARCH 18, 1995

SELECTMEN ARTICLES

Article 20 - Ratification of a Multi-Year Contract Negotiated Between the Town and the Administrative and Support Staff Union for Wage and Benefit Increases.

By Selectmen "To see if the Town of Hudson will vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and Local 1801 A.F.S.C.M.E. (Administrative and Support Staff Union) which calls for the following increases in salary and benefits:

YEAR	ESTIMATED AMOUNT
1995-96	\$17,512.80
1996-97	\$26,966.96

And further, to raise and appropriate the sum of \$17,512.80 for the 1995-96 fiscal year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior fiscal year." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Article 21 - Ratification of a Multi-Year Contract Negotiated between the Town and the Police Union for Wage and Benefit Increases.

By Selectmen "To see if the Town of Hudson will vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and Local 3657 A.F.S.C.M.E. (Police Union) which calls for the following increases in salary and benefits:

YEAR	ESTIMATED AMOUNT
1995-96	\$78,907.32
1996-97	\$24,147.53

And further, to raise and appropriate the sum of \$78,907.32 for the 1995-96 fiscal year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior fiscal year." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Article 22 - Ratification of a Multi-Year Contract Negotiated by the Town and the Highway Union for Wage and Benefit Increases.

By Selectmen "To see if the Town of Hudson will vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and Local 1801 A.F.S.C.M.E. (Highway Union) which calls for the following increases in salary and benefits:

YEAR	ESTIMATED AMOUNT
1995-96	\$43,983.32
1996-97	\$43,398.86

And further, to raise and appropriate the sum of \$43,983.32 for the 1995-96 fiscal year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior fiscal year." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Article 23 - Ratification of a Multi-Year Contract Negotiated by the Town and the Professional Management Association for Wage and Benefit Increases.

By Selectmen "To see if the Town of Hudson will vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and the Professional Management Association which calls for the following increases in salary and benefits:

YEAR	ESTIMATED AMOUNT
1995-96	\$25,117.68
1996-97	\$24,149.07

And further, to raise and appropriate the sum of \$25,117.68 for the 1995-96 fiscal year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior fiscal year." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Article 24 - Fact Finder's Report (Fire Department).

By Selectmen "To see if the Town will vote to implement the recommendations contained in the Fact Finder's Report in the matter of fact finding between the Professional Firefighters Union of Hudson (Local 3154, IAFF) and the Town of Hudson, dated January 31, 1994, and further to raise and appropriate the sum of \$43,159.11 for the period of July 1, 1995 through June 30, 1996, which represents the cost of wage and benefit increases arising from such recommendations." (Not recommended by the Board of Selectmen) (Not recommended by the Budget Committee)

- Article 25 - Adopting the Town Operating Budget.
- By Selectmen "To see what sum of money the Town will raise and appropriate for the operational expenses of the Town for the forthcoming year. (See posted Town Budget.) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)
- Article 26 - Non-Union Personnel Wage and Benefit Increases.
- By Selectmen "To see if the Town will vote to raise and appropriate the sum of THREE THOUSAND DOLLARS (\$3,000.00) for wage and benefit increases for non-union personnel (excluding elected positions)." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)
- Article 27 - Wage and Benefit Increases for Employees of the Library.
- By Selectmen "To see if the Town will vote to raise and appropriate the sum of TWELVE THOUSAND ONE HUNDRED SEVENTY-FIVE DOLLARS (\$12,175.00), said sum to represent a 4% increase in wages and benefits for the employees of the Hills Memorial Library." (Not recommended by the Board of Selectmen) (Not recommended by the Budget Committee)
- Article 28 - Police Lieutenant Position.
- By Selectmen "To see if the Town will vote to raise and appropriate the sum of TWENTY-FIVE THOUSAND DOLLARS (\$25,000.00) for a new police lieutenant position in accordance with the recommendations set forth by the International Association of Chiefs of Police (IACP) study and the Police International Study. This cost includes salary and benefits, which represents the wages for a six month period from January, 1996 to July, 1996." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)
- Article 29 - Part-time Police Dispatchers.
- By Selectmen "To see if the Town will vote to raise and appropriate the sum of TWENTY-THREE THOUSAND DOLLARS (\$23,000.00), which represents the wages and benefits necessary to hire additional, part-time police dispatchers, for an additional 46 hours per week." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Article 30 - Custodial Position for New Police Station.

By Selectmen "To see if the Town will vote to raise and appropriate the sum of TWENTY-SEVEN THOUSAND SEVENTEEN DOLLARS (\$27,017.00), which represents the wages and benefits for a full-time custodian required for the new 14,000 square foot police facility situated on Gemini Drive. This cost includes salary at \$22,381.00 and benefits at \$4,636.00." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Article 31 - Civil Engineer Position.

By Selectmen "To see if the Town will vote to raise and appropriate the sum of THIRTY THOUSAND DOLLARS (\$30,000.00), for the purpose of hiring a civil engineer. This cost includes salary and benefits." (Recommended by the Board of Selectmen) (Not recommended by the Budget Committee)

Article 32 - Purchase of Lion's Hall.

By Selectmen "To see if the Town will vote to raise and appropriate the sum of THREE HUNDRED THOUSAND DOLLARS (\$300,000.00) (gross budget) for the purchase of the Hudson's Lion's Hall and to authorize the use of \$100,000.00 from the June 30, 1994 surplus fund, \$100,000.00 from the capital reserve funds for Senior Citizens building, and the raising of \$100,000.00 in tax dollars to accomplish this purpose." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Article 33 - Animal Shelter.

By Selectmen "To see if the Town will vote to raise and appropriate the sum of FIFTEEN THOUSAND DOLLARS (\$15,000.00) to be used towards the building and/or equipping of an animal shelter. This sum to be added to the \$69,600.00 already raised by contributions." (Recommended by the Board of Selectmen) (Not recommended by the Budget Committee)

Article 34 - Completion of the Police Facility.

By Selectmen "To see if the Town will vote to raise and appropriate the sum of THREE HUNDRED THOUSAND DOLLARS (\$300,000.00) to be used to complete the police facility and to authorize the use/transfer of last year's June 30, 1994 fund balance in this amount for this purpose." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

- Article 35 - Purchase of Sewer Utility TV/Video Equipment.
- By Selectmen "To see if the Town will vote to raise and appropriate from sewer user fees the sum of THIRTY FOUR THOUSAND DOLLARS (\$34,000.00) for the purchase of tv/video equipment, said tv/video equipment to be used by the Sewer Utility to inspect and maintain sewer utility lines." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)
- Article 36 - Culvert Replacement on Winnhaven Drive.
- By Selectmen "To see if the Town will vote to raise and appropriate the sum of FIFTY THOUSAND DOLLARS (\$50,000.00) for the replacement of an underground culvert on Winnhaven Drive." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)
- Article 37 - Glen Drive Reconstruction Project.
- By Selectmen "To see if the Town will vote to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of construction, reconstruction or acquisition of Town road projects, and to raise and appropriate the sum of FIFTY THOUSAND DOLLARS (\$50,000.00) to be placed in this fund, for Glen Drive, and to designate the Board of Selectmen as agents to expend." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)
- Article 38 - Reconstruction/Repair of Melendy Road Bridge and County Road Bridge.
- By Selectmen "To see if the Town will vote to raise and appropriate the sum of SEVENTY FIVE THOUSAND DOLLARS (\$75,000.00) (gross budget) for the reconstruction and repair of Melendy Road Bridge and County Road Bridge, and furthermore, to authorize the Town to apply for and accept any such grants, both Federal and State, that may be used for this stated purpose." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)
- Article 39 - School Zone Signals.
- By Selectmen "To see if the Town will vote to raise and appropriate the sum of TWENTY FOUR THOUSAND DOLLARS (\$24,000.00) for the installation of school zone signals. The school zone signals would be installed on Central Street, Library Street and Ferry Street." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Article 40 - Flood Damage Prevention Ordinance.

By Selectmen "Shall the Town of Hudson amend the Flood Damage Prevention Ordinance, Hudson Town Code Chapter 218, with language necessary to meet Federal Emergency Management Administration (FEMA) requirements for flood damage and insurance coverage?"

The proposed amendment to the Town Ordinance introduces a definition of "recreational vehicle" and then defines that term so as to encompass a vehicle built on a single chassis, 400 square feet or less, when measured at the largest horizontal projection, designed to be self-propelled and permanently towable by a light-duty truck and designed primarily not for use as a permanent dwelling, but as a temporary living quarters for recreational, camping, travel or seasonal use.

The proposed ordinance amendment also introduces language which states that if such a recreational vehicle is placed on site within special flood hazard areas known as Zones A1-30 and AE, those vehicles shall be on the site for fewer than 180 consecutive days, or be fully licensed and ready for highway use, or meet all standards Section 60.3(b)(1) of the National Flood Insurance Program Regulations and the Elevation and Anchoring Requirements for "boat manufactured homes" in Paragraph (c)(6) of Section 60.3.

Article 41 - Code of Ethics Ordinance.

By Selectmen "Shall the Town of Hudson adopt amendments to the Hudson Code of Ethics, Chapter 53, Hudson Town Code, which shall become effective on July 1, 1995?"

This proposed amendment seeks to make a number of amendments to the ordinance, including amendments affecting the definitions of the term "interest", "member of town government" and "respondent"; it seeks to amend the provisions of the ordinance regarding prohibited conduct, and the exclusions from prohibited conduct; it seeks to amend the provisions of the ordinance regarding the procedures for inquiries and alleged violations; it seeks to amend the provisions of the ordinance which address the financial interest disclosure form and the exemption relating to the applicability of these proposed amendments.

Article 42 - Tattoo, Body Piercing, Branding and Permanent Make-up Ordinance

By Selectmen "Shall the Town of Hudson adopt a Tattoo, Body Piercing, Branding and Permanent Make-up Ordinance, pursuant to the authority set forth in RSA 147:1, 31:39m, and 314-A?"

This Ordinance proposes to regulate and license the practice of tattooing, body piercing, branding and permanent make-up. The Ordinance has been drafted to address the risk of harm to the public from these practices. Failure to use proper sterilization and antiseptic procedures raises the risk of transmission of bloodborne and other infectious diseases. Further, tattooing and body piercing may cause allergic reactions in persons sensitive to dyes or metals used in ornamentation. The Ordinance has been drafted consistent with proposed regulations by the N. H. Department of Health and is aimed at giving regulatory, supervisory and enforcement authority to the Town of Hudson Health Officer.

PETITION ARTICLES

Article 43 Sewer Utility Capital Reserve Fund for sewer pump systems.

By Petition "To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of repair and replacement of the sewer pump systems within the Town of Hudson sewer system, and to name the Town of Hudson Board of Selectmen as agent to expend monies for such specific purposes. The amounts now held within the sewer utility checking and savings account, plus interest, for this specific purpose shall be transferred into this Capital Reserve Fund account." (Recommended by the Board of Selectmen) (Not recommended by the Budget Committee)

Article 44 Sewer Utility Capital Reserve Fund for Town of Hudson share of replacement and repair of the Nashua Waste Treatment Plant.

By Petition "To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of the Town of Hudson's share of replacement and repair of the Nashua Waste Treatment Plant, and to name the Town of Hudson Board of Selectmen as agents to expend. The amount of One Hundred Fifty Thousand dollars (\$150,000.00), plus any interest at the time of transfer, now held within the Hudson sewer utility checking and savings account for this specific purpose shall be transferred into this Capital Reserve Fund account." (Recommended by the Board of Selectmen) (Not recommended by the Budget Committee)

- Article 45 Proposed change in annual Town and School elections from second Tuesday in March to second Tuesday in May, with Annual Town Meeting to be held in May.
- By Petition "To see if the Town will vote to change the presently combined town and school elections from the second Tuesday in March to the second Tuesday in May, with the Annual Town Meeting held in May of each year, this to remain in effect until rescinded by future vote of the Town Meeting."
- Article 46 Circumferential Highway Referendum.
- By Petition "To see if the Town, at its 1995 Annual Town Meeting, will vote a binding referendum, by secret ballot, to recommend that a Nashua-Hudson circumferential highway not be built within the town limits. This referendum will remain effective until rescinded at some subsequent town meeting, which follows the New Hampshire Department of Transportation Public Town Hearing on the definitive study of those alternatives that individually or collectively resolve the area's transportation system problem.
- Article 47 Land for the Library.
- By Petition "To see if the Town will vote to raise and appropriate the sum of TWO HUNDRED THOUSAND DOLLARS (\$200,000.00) to enable the Hudson Library Board of Trustees, and Hills Memorial Library to purchase land for the construction of a new library, said funding to include costs of acquisition and related costs of purchasing and closing." (Not recommended by the Board of Selectmen) (Not recommended by the Budget Committee)
- Article 48 Engineering Fees, Etc. for the Library.
- By Petition "To see if the Town will vote to authorize and direct the Trustees of the Trust Fund to distribute to the Hudson Library Board of Trustees, Hills Memorial Library, the sum of THIRTY THOUSAND DOLLARS (\$30,000.00) - from existing funds held by the Trustees of the Trust Fund - for the purpose of paying architectural fees, planning fees, design fees, engineering fees, legal fees, studies and other consultant fees for the planning and design of a new library for the Town of Hudson and/or expansion of the existing Hills Memorial Library." (Not recommended by the Board of Selectmen) (Recommended by the Budget Committee)

GIVEN UNDER OUR HANDS AND SEALS AT SAID HUDSON ON THE _____ DAY OF
FEBRUARY, 1995.

A TRUE COPY ATTEST:

Ann Seabury, Chairman

Rhona Charbonneau, Selectman

Howard L. Dilworth, Jr., Selectman

E. Lorraine Madison, Selectman

Ralph Scott, Selectman

**BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE
PROVISIONS OF THE MUNICIPAL BUDGET LAW**



BUDGET OF THE TOWN

OF HUDSON **N.H.**

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 19__ to December 31, 19__ or for Fiscal Year

From JULY 1 19 95 to JUNE 30 19 96

IMPORTANT: Please read the new RSA 32:5 applicable to all municipalities.

It requires this budget be prepared on a "gross" basis, showing all revenues and appropriations. At least one public hearing must be held on this budget.

When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Harold R. Farnum
John P. B. B. B.
John P. B. B.
John P. B. B.
John P. B. B.

Date 2/13/95

George M. Walsh
George M. Walsh
Philip J. Farnum

PURPOSE OF APPROPRIATION (RSA 31:4)			1	2	3	4		5
Acct. No.	GENERAL GOVERNMENT	WA #	W.A. No.	*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Budget	Recommended Ensuing Fiscal Year (omit cents)	Not Recommended (omit cents)
4130	Executive	20/23/	26	172,060	171,569	216,248	215,649	599
4140	Elec., Reg., & Vital Stat.			202,815	178,860	201,583	199,634	1949
4150	Financial Administration			353,856	362,516	355,535	356,450	
4152	Revaluation of Property			152,316	154,663	151,467	151,473	
4153	Legal Expense			168,315	237,753	147,300	146,550	750
4155	Personnel Administration							
4191	Planning and Zoning			281,156	269,137	251,957	280,481	
4194	General Government Bldg.		30	186,651	73,934	244,303	213,523	30,780
4195	Cemeteries							
4196	Insurance			353,560	176,413	358,560	318,100	40,460
4197	Advertising and Reg. Assoc.							
4199	Other General Government			312,396	153,440	322,832	272,762	50,070
	PUBLIC SAFETY							
4210	Police	21/28/29/	39	1,901,522	1,890,743	2,129,630	2,094,662	34,968
4215	Ambulance			47,534	15,751	53,159	53,159	
4220	Fire			2,181,163	2,071,097	2,254,184	2,222,740	31,444
4240	Building Inspection			91,374	88,919	90,706	90,762	
4290	Emergency Management			4,950	1,665	5,250	5,250	
4299	Other Public Safety							
	HIGHWAYS AND STREETS							
4312	Highways and Streets	22/31/35/	36	2,138,980	2,120,347	2,266,547	2,234,351	2,196
4313	Bridges		38			75,000	75,000	
4316	Street Lighting							
	SANITATION							
4323	Solid Waste Collection			817,776	839,715	818,576	818,576	
4324	Solid Waste Disposal							
4326	Sewage Collection & Disposal		35	1,150,948	967,950	869,716	869,826	
	WATER DISTRIBUTION & TREATMENT							
4332	Water Services							
4335	Water Treatment							
	HEALTH							
4414	Pest Control							
4415	Health Agencies and Hospitals							
	WELFARE							
4442	Direct Assistance			76,000	99,633	76,000	76,000	
4444	Intergovernmental Welf. Pay'ts.							
4445	Vendor Payments							
Sub-Totals (carry to top of page 3)								

PURPOSE OF APPROPRIATION (Continued)			1	2	3	4	5
Acct. No.	W.A. No.		*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Budget	Budget Committee Recommended Ensuing Fiscal Year (omit cents)	Not Recommended (omit cents)
Sub-Totals (from page 2)							
CULTURE AND RECREATION							
4520		Parks and Recreation	211,796	194,800	211,688	211,688	
4550	48	Library	461,743	440,724	442,924	473,626	
4583		Patriotic Purposes	1,800	1,200	1,800	1,800	
4589		Other Culture and Recreation					
CONSERVATION							
4612		Purchase of Natural Resources					
4619		Other Conservation	11,265	5,725	3,490	3,490	
REDEVELOPMENT AND HOUSING							
ECONOMIC DEVELOPMENT							
DEBT SERVICE							
4711		Princ.-Long Term Bonds & Notes	1,178,909	1,045,763	890,000	890,000	
4721		Int.-Long Term Bonds & Notes			227,040	227,040	
4723		Interest on TAN					
		LEASE PMT	51,363	51,363	51,363	51,363	
CAPITAL OUTLAY							
4901		Land and Improvements	10,300				
4902		Mach., Veh., & Equip.	622,000				
4903	32/33/ 34	Buildings			615,000	600,000	15,000
4909		Improvements Other than Bldgs.					
OPERATING TRANSFERS OUT							
4912		To Special Revenue Fund					
4913		To Capital Projects Fund					
4914		To Enterprise Fund					
		Sewer —					
		Water —					
		Electric —					
4915		To Capital Reserve Fund					
4916		To Trust and Agency Funds					
TOTAL APPROPRIATIONS			13,142,548	11,562,367	13,331,558	13,153,955	177,603

* Enter in these columns the numbers which were revised and approved by DRA and which appear on the prior tax rate papers.

10% LIMITATION OF APPROPRIATIONS

(SEE RSA 32:18, 19 & 21)

Please disclose the following items (to be excluded from the 10% calculation)

\$ _____ Recommended Amount of Collective Bargaining Cost Items. \$ _____ Amount of Mandatory Water & Waste Treatment Facilities. (RSA 32:21).
(RSA 32:19).

RSA 273-A:1,IV "Cost Item" means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."

** Amounts Not Recommended by Selectmen **

These amounts are not included in the recommended column. BY SELECTMEN

Warrant Article #	\$ Amount	Warrant Article #	\$ Amount
47 LIBRARY LAND	200,000		
27 LIBRARY WAGES	12,175		
24 FIRE FACT FINDERS	43,159		
48 LIB. PLANNING	30,000		

SOURCE OF REVENUE		1	2	3	4	
Acct. No.	TAXES	W.A. No.	*Estimated Revenues Prior Year (omit cents)	Actual Revenues Prior Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes		4,800	38,500	4,800	4,800
3180	Resident Taxes					
3185	Yield Taxes		200	2,982	200	200
3186	Payment In Lieu of Taxes					
3189	Other Taxes (Specify Bank Stock Tax Amt.)\$					
3190	Interest & Penalties on Delinquent Taxes		475,000	579,827	470,000	470,000
	Inventory Penalties					
	LICENSES, PERMITS AND FEES					
3210	Business Licenses and Permits		7,000	7,300	7,000	7,000
3220	Motor Vehicle Permit Fees		1,490,000	1,628,804	1,550,000	1,550,000
3230	Building Permits					
3290	Other Licenses, Permits & Fees		143,920	141,336	143,920	143,920
	FROM FEDERAL GOVERNMENT					
3319	Other					
	FROM STATE					
3351	Shared Revenue		217,619	217,619	253,411	253,411
3353	Highway Block Grant		275,541	275,541	284,899	284,899
3354	Water Pollution Grants					
3355	Housing and Community Development					
3356	State & Federal Forest Land Reimbursement					
3357	Flood Control Reimbursement					
3359	Other (Including Railroad Tax)					
	FROM OTHER GOVERNMENT					
3379	Intergovernmental Revenues					
	CHARGES FOR SERVICES					
3401	Income from Departments		298,160	374,662	194,668	194,668
3409	Other Charges					
	MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		6,000	18,836	6,000	6,000
3502	Interest on Investments		170,000	187,993	170,000	170,000
3509	Other					
	INTERFUND OPERATING TRANSFERS IN					
3912	Special Revenue Fund - SEWER		1,572,037	1,572,037	1,250,441	1,250,441
3913	Capital Projects Fund					
3914	Enterprise Fund					
	Sewer —					
	Water —					
	Electric —					
3915	Capital Reserve Fund SENIOR CITIZENS/LIBRARY				130,000	130,000
3916	Trust and Agency Funds					
	OTHER FINANCING SOURCES					
3934	Proc. from Long Term Notes & Bonds					
General Fund Balance		For Municipal Use				
Unreserved Fund Balance		< \$ >	xxx	xxx	xxx	xxx
Fund Balance Voted From Surplus		< \$ >			400,000	400,000
Fund Balance to be Retained		\$	xxx	xxx	xxx	xxx
Fund Balance Remaining to Reduce Taxes		\$	900,000		800,000	800,000
TOTAL REVENUES AND CREDITS			5,560,277	5,045,437	5,670,339	5,670,339
			*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.			
Total Appropriations			13,331,558			
Less: Amount of Estimated Revenues, Exclusive of Property Taxes			5,670,339			
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			7,661,219			
BUDGET OF THE TOWN OF			HUDSON		, N.H.	

SUPPLEMENTAL SCHEDULE - MBA
(RSA 32:18, 19, & 32:21)

VERSION #1
Rev. 1993

LOCAL GOVERNMENTAL UNIT: TOWN OF HUDSON FISCAL YEAR ENDING: 6/30/96

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Comm.	13,153,955
LESS EXCLUSIONS:	
2. Principle: Long-Term Bonds & Notes	890,000
3. Interest: Long-Term Bonds & Notes	227,040
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b.	
5. Mandatory Assessments	
6. TOTAL EXCLUSIONS (Sum of rows 2 - 5)	1,117,040
7. AMOUNT RECOMMENDED LESS RECOMMENDED EXCLUSION AMOUNTS (Line 1 less line 6)	12,036,915
8. Line 7 times 10%	1,203,692

THIS IS THE MAXIMUM ALLOWABLE INCREASE OTHER THAN COLLECTIVE BARGAINING ITEMS

:mba1

TOWN OF HUDSON
FY 1995-96
BUDGET PROPOSAL

GENERAL FUND		ACTUAL	TOWN	BOARD OF	BUDGET
		EXPENSE	MEETING	SELECTMEN	COMMITTEE
		6/30/94	APPROVED	BUDGET	RECOMMEND
COST			1994-95	1995-6	1995-6
CTR.	DEPARTMENT				

5020	TRUSTEES OF TRUST FUNDS	308	323	543	473
5030	TOWN CLERK/TAX COLLECTOR	173,238	185,377	187,509	187,360
5041	MODERATOR	4,665	15,721	12,357	10,557
5042	SUPERVISOR CHECKLIST	957	1,717	1,717	1,717
5045	CABLE COMMITTEE	294	12,783	11,198	11,198
5050	TOWN TREASURER	6,459	6,559	6,459	6,459
5060	HILLS MEMORIAL LIBRARY	440,724	461,743	442,924	443,626
5070	MUNICIPAL BUDGET COMMITTEE	710	2,001	937	937
5080	ETHNICS COMMITTEE	68	681	523	523
	TOTAL TOWN OFFICERS	627,423	686,905	664,167	662,850
5110	BD.OF SELECTMEN/ADMIN	171,569	172,060	170,618	170,019
5120	TOWN HALL OPERATIONS	73,984	69,326	74,447	74,564
5151	TOWN POOR	99,633	76,000	76,000	76,000
5130	EMERGENCY MANAGEMENT	1,665	4,950	5,250	5,250
	TOTAL ADMINISTRATION	346,851	322,336	326,315	325,833
5200	LEGAL	237,753	168,315	147,300	146,550
5310	FINANCE ADMINISTRATION	112,618	109,496	109,112	109,355
5320	ACCOUNTING	102,512	103,264	103,856	104,228
5330	DATA PROCESSING	147,386	141,096	142,567	142,867
	TOTAL FINANCE DEPARTMENT	362,516	353,856	355,535	356,450
5410	ASSESSOR	154,663	152,316	151,167	151,473
	TOTAL ASSESSING DEPARTMEN	154,663	152,316	151,167	151,473
5510	PWD ADMINISTRATION	132,803	144,637	145,653	145,605
5531	ENGINEERING STAFF	157,516	147,075	144,335	144,424
5533	CONSERVATION COMMISSION	5,725	11,265	3,490	3,490
5551	FACILITIES ADMINISTRATION	67,168	68,050	72,785	72,099
5552	STREETS	1,340,464	1,280,288	1,300,304	1,297,701
5553	EQUIPMENT MAINTENANCE	178,973	201,783	158,146	158,461
5554	DRAINAGE	239,717	261,070	254,391	255,128
5555	SOLID WASTE MANAGEMENT	36,156	42,076	37,426	37,426
5556	GROUNDS MAINTENANCE	3,706	8,100	5,850	5,850
	TOTAL PUBLIC WORKS	2,162,228	2,164,344	2,122,380	2,120,184
5571	PLANNING DEPT	132,144	142,608	152,849	152,110
5572	PLANNING BOARD	56,415	56,815	15,005	44,005
	TOTAL PLANNING	188,559	199,423	167,854	196,115
5581	ZONING DEPT	73,996	75,783	77,379	77,642
5582	BUILDING DEPT	88,919	91,374	90,706	90,762
5583	ZONING BOARD OF ADJUSTMEN	6,582	5,950	6,724	6,724
	TOTAL ZONING/BUILDING	169,497	173,107	174,809	175,128

SUPPLEMENTAL SCHEDULE - MBA
(RSA 32:18, 19, & 32:21)

VERSION #1
Rev. 1993

LOCAL GOVERNMENTAL UNIT: TOWN OF HUDSON FISCAL YEAR ENDING: 6/30/96

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Comm.	13,153,955
LESS EXCLUSIONS:	
2. Principle: Long-Term Bonds & Notes	890,000
3. Interest: Long-Term Bonds & Notes	227,040
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b.	
5. Mandatory Assessments	
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8. Line 7 times 10%	1,203,692

THIS IS THE MAXIMUM ALLOWABLE INCREASE OTHER THAN COLLECTIVE BARGAINING ITEMS

:mba1

TOWN OF HUDSON
FY 1995-96
BUDGET PROPOSAL

GENERAL FUND		ACTUAL	TOWN	BOARD OF	BUDGET
		EXPENSE	MEETING	SELECTMEN	COMMITTEE
		6/30/94	APPROVED	BUDGET	RECOMMEND
COST			1994-95	1995-6	1995-6
CTR.	DEPARTMENT				

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5045	CABLE COMMITTEE	294	12,783	11,198	11,198
5050	TOWN TREASURER	6,459	6,559	6,459	6,459
5060	HILLS MEMORIAL LIBRARY	440,724	461,743	442,924	443,626
5070	MUNICIPAL BUDGET COMMITTEE	710	2,001	937	937
5080	ETHICS COMMITTEE	68	681	523	523
	TOTAL TOWN OFFICERS	627,423	686,905	664,167	662,850
5110	BD.OF SELECTMEN/ADMIN	171,569	172,060	170,618	170,019
5120	TOWN HALL OPERATIONS	73,984	69,326	74,447	74,564
5151	TOWN POOR	99,633	76,000	76,000	76,000
5130	EMERGENCY MANAGEMENT	1,665	4,950	5,250	5,250
	TOTAL ADMINISTRATION	346,851	322,336	326,315	325,833
5200	LEGAL	237,753	168,315	147,300	146,550
5310	FINANCE ADMINISTRATION	112,618	109,496	109,112	109,355
5320	ACCOUNTING	102,512	103,264	103,856	104,228
5330	DATA PROCESSING	147,386	141,096	142,567	142,867
	TOTAL FINANCE DEPARTMENT	362,516	353,856	355,535	356,450
5410	ASSESSOR	154,663	152,316	151,167	151,473
	TOTAL ASSESSING DEPARTMEN	154,663	152,316	151,167	151,473
5510	PWD ADMINISTRATION	132,803	144,637	145,653	145,605
5531	ENGINEERING STAFF	157,516	147,075	144,335	144,424
5533	CONSERVATION COMMISSION	5,725	11,265	3,490	3,490
5551	FACILITIES ADMINISTRATION	67,168	68,050	72,785	72,099
5552	STREETS	1,340,464	1,280,288	1,300,304	1,297,701
5553	EQUIPMENT MAINTENANCE	178,973	201,783	158,146	158,461
5554	DRAINAGE	239,717	261,070	254,391	255,128
5555	SOLID WASTE MANAGEMENT	36,156	42,076	37,426	37,426
5556	GROUNDS MAINTENANCE	3,706	8,100	5,850	5,850
	TOTAL PUBLIC WORKS	2,162,228	2,164,344	2,122,380	2,120,184
5571	PLANNING DEPT	132,144	142,608	152,849	152,110
5572	PLANNING BOARD	56,415	56,815	15,005	44,005
	TOTAL PLANNING	188,559	199,423	167,854	196,115
5581	ZONING DEPT	73,996	75,783	77,379	77,642
5582	BUILDING DEPT	88,919	91,374	90,706	90,762
5583	ZONING BOARD OF ADJUSTMEN	6,582	5,950	6,724	6,724
	TOTAL ZONING/BUILDING	169,497	173,107	174,809	175,128

TOWN OF HUDSON
FY 1995-96
BUDGET PROPOSAL

GENERAL FUND		ACTUAL	TOWN	BOARD OF	BUDGET
		EXPENSE	MEETING	SELECTMEN	COMMITTEE
COST		APPROVED	BUDGET	BUDGET	RECOMMEND
CTR.	DEPARTMENT	6/30/94	1994-95	1995-6	1995-6

5610	POLICE ADMINISTRATION	345,237	372,433	398,732	370,684
5615	POLICE FACILITY OPERATIONS		112,300	136,369	105,472
5620	POLICE COMMUNICATIONS	173,924	180,954	186,511	187,160
5630	PATROL	951,162	934,124	980,752	974,066
5640	INVESTIGATIONS	144,121	148,929	141,726	140,872
5650	ANIMAL CONTROL	31,540	30,890	31,334	31,430
5660	RECORDS	83,455	83,260	83,092	83,397
5671	CRIME PREVENTION	40,619	39,629	40,071	39,816
5672	CROSSING GUARDS	35,251	34,507	36,396	36,396
5673	PROSECUTOR	85,434	76,796	80,109	79,934
	TOTAL POLICE DEPARTMENT	1,890,743	2,013,822	2,115,092	2,049,227
5710	FIRE ADMINISTRATION	205,976	217,627	229,317	225,709
5720	FIRE COMMUNICATIONS	116,774	128,224	138,870	135,834
5730	SUPPRESSION	1,025,100	1,073,205	1,104,694	1,080,422
5740	PREVENTION	4,085	43,475	44,703	44,175
5750	AMBULANCE	15,751	47,534	53,159	53,159
	TOTAL FIRE DEPARTMENT	1,367,686	1,510,065	1,570,743	1,539,299
5810	REC. ADMINISTRATION	32,224	31,066	29,058	29,058
5821	SUPERVISED PLAY	43,562	49,934	51,934	51,934
5822	ROBINSON POND	31,693	34,878	34,878	34,878
5823	BABE RUTH	11,439	11,806	11,806	11,806
5824	BALLFIELD'S	9,756	15,161	14,861	14,861
5825	INSTRUCTIONAL TENNIS	2,502	3,460	3,460	3,460
5831	WINTER BASKETBALL	29,334	30,274	30,274	30,274
5832	ICE SKATING RINKS	0	721	721	721
5833	HUDSON SENIOR CITIZENS	27,000	27,000	27,000	27,000
5834	SOCCER LEAGUE	7,290	7,496	7,696	7,696
	TOTAL RECREATION DEPARTMENT	194,800	211,796	211,688	211,688
5910	INSURANCE	176,413	353,560	358,560	318,100
5920	COMMUNITY GRANTS	80,370	92,949	92,872	92,872
5930	PATRIOTIC PURPOSES	1,200	1,800	1,800	1,800
5940	OTHER EXPENSES	65,231	197,100	210,300	160,300
5960	HYDRANT RENTAL	719,162	718,632	736,600	736,600
5970	SOLID WASTE CONTRACT	803,559	775,700	781,150	781,150
5980	ROADWAY COST ALLOCATION		27,977	11,100	11,100
5990	UNICORN PROPERTY		5,025	6,470	6,470
	TOTAL NON DEPARTMENTAL	1,845,935	2,172,743	2,198,852	2,108,392
	TOTALS	9,548,654	10,129,028	10,205,902	10,043,189
	DEBT SERVICE	636,291	809,183	787,678	787,678
	TOT.TWN.OPER.BUD.FROM TAX	10,184,945	10,938,211	10,993,580	10,830,867
SEWER FUND					
5561	SEWER BILLING & COLLECTIO	105,254	118,226	106,816	106,912
5562	SEWER OPERATION & MTCE	653,019	818,222	677,900	677,914
5563	SEWER DEBT	409,472	421,089	380,725	380,725
5564	SEWER CAPITAL PROJECTS	209,677	214,500	51,000	51,000
	SEWER TOTALS	1,377,422	1,572,037	1,216,441	1,216,551
	TOT GEN FND & SEWER FND	11,562,367	12,510,248	12,210,021	12,047,418

TOWN OF HUDSON
FY 1995-96
BUDGET PROPOSAL

GENERAL FUND	ACTUAL EXPENSE 6/30/94	TOWN MEETING APPROVED 1994-95	BOARD OF SELECTMEN BUDGET 1995-6	BUDGET COMMITTEE RECOMMEND 1995-6
COST CTR. DEPARTMENT				

WARRANT ARTICLES		1994-95	1995-96	
non union aslery increse			3,000	3,000
PD pt-time dispstch			23,000	23,000
PD custodian			27,017	27,017
Glen Drive Reconstruction			50,000	50,000
Winnhaven Culvert			50,000	50,000
Police Facility			300,000	300,000
Molendy Road Bridge			75,000	75,000
Lions Hall			300,000	300,000
Admin/Support Union Contr			17,513	17,513
Police Contrct			78,907	78,907
Highway Contract			43,983	43,983
Animal Shelter			15,000	
Police Lt. Position			25,000	25,000
Fire Fact Finders				
FMA Contract			25,117	25,117
Civil Engineer			30,000	
Sewer Video Equipment			34,000	34,000
Library Salary Increases				
Library Land				
Library Engineer/Arc Fees				30,000
School Signalization Safety			24,000	24,000
Committee Recommend				
TOTAL CAP PROJ EXP	480,219	660,850	1,121,537	1,106,537
TOTAL TOWN EXPENSES	12,042,586	13,171,098	13,331,558	13,153,955

[illegible]

1994 ANNUAL TOWN REPORT BY THE CHAIRMAN OF THE BOARD OF SELECTMEN

The Town (hopefully) now has enjoyed three years of the Selectmen form of Government, after returning to that form—and also has enjoyed a relatively peaceful, harmonious government, working for the benefit of the residents.

Two-year members Joe Wozniak and Al Lambert, having helped get the Selectman form of government going again, left this year at the end of their terms, being replaced by “newcomers” Lorraine Madison and Howard Dilworth, Jr. We were indeed fortunate in gaining two people who are so very literate in financial areas, allowing us to have a very varied and talented group of people serving the Town.

The prevalent issues handled this year included an attempt by the Board of Selectmen to find a home for the Senior Citizens (and, as an aside, this project is ongoing with a finality in sight).

An unusually severe winter taxed our Public Works Department—but, as usual, that Department met all expectations; the streets were well taken care of, and the residents enjoyed the ability to move around our community safely. Among all the good things, there has to be some sadness; we mourn the death of Al Roudeau, a Public Works employee for 13 years.

The Community Garden located at the Merrifield Park site was a great success. This project had a late start, but it is hoped that all the excellent press received this year will get more people to participate in the future.

The *E-Coli* situation at Robinson Pond caused a great deal of concern in the community. To further assuage any anxieties for the upcoming recreational year, the Recreation Department intends to monitor the pond on a biweekly basis in an effort to protect the swimmers at Robinson Pond and to prevent a similar occurrence in the future.

The ladder truck had to be purchased within the year because of a late-discovered problem with verbiage at the Town Meeting—but the good news is that the Town saved \$70,000 in interest charges because of that mistake.

The legal work was voted by the majority of the Board to be handled by former Town Counsel, John Ratigan. Accolades go to John on his recent win in the Southern New Hampshire Water case. The Town will enjoy a great many more dollars in tax revenues because of this.

Ground-breaking ceremonies for the new Police Station were held at Unicorn Park in October. The Board of Selectmen, and especially the Chairman, after spending hours with the Chief, Finance Director, and Town Administrator, look forward to the open house by late spring or early summer ... barring no more ledge holding the project up.

Lastly, Hudson was rocked with shock and dismay when the lives of two armored car guards, Ronald Normondeau and Lawrence Johnson, were snuffed out during a robbery at the NFS Saving Bank's parking lot. Two Hudson citizens, former Town Councillors Michael Keenan and Bob Clegg, deserve special recognition for organiz-

ing a flower fund drive, which garnered over \$21,000, with \$10,570 checks being given to each of the two widows at a Board of Selectmen's meeting in November.

I have served for the Town of Hudson with pride during this period, and I have truly enjoyed working with former and present Board members through the past three years. A great deal has been accomplished by your Board—but it wouldn't have been possible without our office staff: Town Administrator Paul Sharon, Executive Assistant Priscilla Boisvert, and Secretary Linda Corcoran. I wish to commend all three for their cooperation and dedication to the Town.

**Ann Seabury, Chairman
Board of Selectmen**

**ASSESSORS
1994 ANNUAL REPORT**

The Assessors Office in many aspects is the foundation of the Town's financial stability. In addition to property inspections for new structures, additions, renovations, and the administration of Current Use and Timber Tax, the Assessing Department must insure that all properties within the Town are assessed proportionately so that property owners bear their fair share of the tax burden.

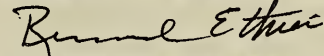
The 1994 net valuation is \$1,104,330,826. This is an increase of \$8,285,448. over last years base.

The 1994 tax rate is \$24.30, an increase of One Dollar and Thirteen Cents over 1993.

I would also like to welcome Ellen Boucher who transferred from the Engineering Division and joined the Assessing Department in July 1994.

Residents are invited to visit our office to seek help and information regarding their assessment or any other tax related issues.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Richard Ethier", written in a cursive style.

Richard Ethier, Assessor

CABLE COMMITTEE

TO: Board of Selectmen

FROM: Coleman J. Kelly 

DATE: 14 October 1994

SUBJ: Annual Report

* * * * *

The following is submitted to offer a synopsis of the Cable Committee activities during the past year plus.

The committee was formed in July 1993 in response to a Board of Selection determination of need for such a committee. The previous October the U.S. Congress had passed legislation, P.L.102-385, Cable Television and Consumer Protection and Competition Act of 1992. The passage of the 1992 Cable Act as it is commonly referred to raised many concerns and anxiety for the changes that it made. There was much confusion and many interpretations as to what was now allowed.

The cable committee has since its inception attempted to stay on top of the changes being made and the various court decisions and legislative actions taking place as to their potential impact on the residents of Hudson. Some of those activities have been participation in hearing of August 1993 in Concord where potential legislation was discussed about pulling the franchising authority, which had constitutionally resided at the local level, back to Concord and have it placed within the Public Utilities Commission. The effort did not succeed.

Considerable effort was expended by the committee earlier this year when the Science and Technology Committee of the New Hampshire legislature conducted a series of hearings on a large number of bills impacting cable and telecommunications. Some of the bills passed the committee and made it to the floor of the House. The most prominent of those was the bill prohibiting the need for converter boxes. Although the Federal Communications Commission has taken the initial position of no scrambling of the basic basic, the issue has not been fully resolved, just delayed.

The committee participated in a two day seminar conducted by the FCC in Boston in March to get first hand the FCC interpretation of the 1992 Act. The seminar was informative although not complete. Not complete because just prior to the seminars being held, rate rollback was dictated. Subsequently another percentage rollback was mandated, along with a major change in how the rates are to be calculated. To give the Board some feeling for why the plaintive cry of, "what is going on", with respect to the interpretation of the 1992 Act, let me offer an example. The formula as created by the FCC for the determination of rate setting, takes into consideration the average income level of the town as set by the Census Bureau. The committee is now in the process of reviewing for validation, Americable's FCC 1200 and 1205 forms.

Another major activity the committee has under preparation is a survey form. It is the intention to provide a questionnaire to the residents and solicit their opinion for the kind of cable programming services that interests them. This is preparatory to negotiation with Americable.

The FCC requirements dictate that the franchising authority initiate action with the provider 36 months prior to the expiration of the current contract. For the Town of Hudson this means that in November of this year that window opens.

Since its formation the committee has had two resignations due to members moving out of Hudson. They have been replaced and one incumbent member has been re-appointed.

The committee has met frequently to act on issues and exchange ideas. Several times members of the press and public have been in attendance. Additionally the committee has accepted approximately 100 telephone calls soliciting information or assistance. In a number of those cases, Americable representatives have been responsive. There is however still a strong undercurrent of dissatisfaction with Americable.

CODE OF ETHICS COMMITTEE
1994 ANNUAL REPORT

During the past year, the Code of Ethics Committee received, investigated, and made a ruling on one petition alleging a violation of the Code of Ethics, Chapter 53 of the Hudson Town Code. The Committee continues to monitor Financial Interest Disclosure Forms to ensure that all elected and appointed officials submit the forms as required. In March, the Committee began the task of reviewing the current Code of Ethics in order to clarify and redefine sections that have been open to question or misinterpretation. It is anticipated that amendments will be submitted to the voters as a warrant article at the March 1995 Town Meeting.

Respectfully submitted,

Lisa A. Riley
Chairwoman.

From: James Barnes, Chairman
Conservation Commission

Date: October 17, 1994

CONSERVATION COMMISSION 1994 ANNUAL REPORT

The Conservation Commission's goal is to protect the wetlands, watersheds and other natural resources of Hudson. The commission and commission members participate in a variety of activities to achieve that goal.

One member, David Clark, resigned during the year due to a conflict with a new job. His expertise with forestry and general knowledge of the town will be missed.

Site Plan Reviews

The Conservation Commission reviews construction plans when the proposed construction includes activities within the town's wetlands or within a 50-foot buffer that surrounds the actual wetlands. The commission works with the applicants to minimize the impacts on the wetlands. The Conservation Commission recommends to the Zoning Board of Adjustment and the Planning Board whether to allow or disallow the proposed construction within the wetlands and buffer areas. The actual Wetlands Special Exception is granted by the Zoning Board of Adjustment.

Hudson Heritage Trail Committee

The Hudson Heritage Trail Committee is officially a subcommittee of the Hudson Conservation Commission. The Hudson Heritage Trail Committee is working with the Nashua Heritage Trail Committee to link up the sections of the New Hampshire Heritage trail in Nashua with the proposed trail system in Hudson. The Hudson Heritage Trail Committee is planning a proposed series of trails near the Merrimack River in the south end of Hudson that would cross the river at the Sagamore bridge (or, when construction is complete, the south bridges of the Circumferential Highway). The major trail would follow pedestrian easements along the Merrimack River.

The Hudson Heritage Trail Committed helped the Town Planner to develop

trails on the Nash/Hamblett land near Musquash Pond and swamp that was purchased by the state's Land Conservation Investment Program. A trail link between the Nash/Hamblett trails and the Merrimack River trails is being investigated.

In the center of town, the Heritage Trail Committee worked with a local Eagle scout to clear and improve a trail on the Merrimack River bank near the Taylor's Falls bridge. The trail segment follows the river bank from the bridge south to Merrill Park.

Wetlands Mitigation

As a result of the Walmart and Sam's Club construction in the south end of town, two wetlands mitigation projects are being monitored by the Conservation Commission. The first is on land in the south of town near the development. This mitigation and monitoring effort is in the second year of a three year program. The mitigation area includes an expanded pond near the building and parking area that serves as an extension of the detention ponds in the development. An expansion of the existing wetland area in the area was also done.

The second mitigation project is in the Town Forest property located on Kimball Hill Road. In that location, the mitigation involves the cleaning up and moderate expansion of two existing wetlands. This effort is only in the first year of the three year program, but construction activity is complete. The majority of the plantings have been done.

Town Forest

A ten year forest management plan was approved during the year. Implementation of the plan will start in the fall of 1994 with the initial thinning of certain areas of the property on Kimball Hill Road. Eventually, a series of walking trails through the property will provide a recreation area for the town's residents. With the hard work of the town's public works department, additional parking has been constructed at the entrance to the forest, adjacent to Kimball Hill Road.

Wetland Zoning Ordinance

The rewrite of the wetland zoning ordinance did not advance to the town ballot in 1994. Another attempt is being made to get the changes before the voters at the spring 1995 town elections.

**EMERGENCY PREPAREDNESS
1994 ANNUAL REPORT**

DIRECTOR
Chief Brian L. Mason

LOCAL EMERGENCY PLANNING COMMITTEE CHAIRMAN
James J. Todd

CHAIRMAN, BOARD OF SELECTMEN
Ann Seabury

SELECTMEN REPRESENTATIVE
Ralph Scott

TOWN ADMINISTRATOR
Paul Sharon

DEPARTMENT REPRESENTATIVES

Chief Richard Gendron, Hudson Police	William Oleksak, Health Officer
Capt. Wm. Closs, Hudson Police	Carla Anger, Public Works
Deputy Clint Weaver, Hudson Fire	Patricia Laine, Hudson Fire
Hudson School Department	

BUSINESS REPRESENTATIVES

James Todd, Hampshire Chemical	Ron Blanchette, Hadco Corp
Ray Desjardins, Energy North	Donald Dillaby, N.H.A.R.E.S.
Jack Cervantes, American Red Cross	

CITIZEN REPRESENTATIVE

Russell King

For the past several years, the Town of Hudson has operated with one committee performing the functions of both the Emergency Preparedness and the Local Emergency Planning Committees. While this is technically in compliance with State and Federal regulations, the decision was made in 1994 to operate two separate and distinct committees after a complaint was lodged with the Board of Selectmen.

The responsibilities of these committees are as follows:

Emergency Preparedness - The responsibility of this committee is to develop a basic emergency plan for the Town to ensure preparedness to deal with hurricanes, floods, major snow storms, natural disasters, radiological emergencies, etc. (In past years, this function was known as Civil Defense.) The committee is comprised of representatives of each of the Town Departments, Industry representatives and Citizen representatives.

Local Emergency Planning Committee (LEPC) - The responsibility of this committee is to develop a plan to deal with hazardous materials emergencies, review contingency plans submitted by local industries and maintain records of hazardous materials used by local industries. The response plan completed by this committee is then incorporated into the basic emergency plan.

After evaluating the effectiveness of having two separate committees during 1994, we found that we were far more productive when both committees were combined. (The same volunteers serve on both committees). As a result, we will be working toward recombining both committees in the coming year. In order to be in compliance with Federal regulations, we will continue to elect one member of the group to act as the Chairman of the LEPC while the committee is working on matters related to Federal hazardous material response regulations.

Some of the highlights of the activities of both committees for the past year include:

- * Merrimack River Spill planning - several members of the Emergency Preparedness Committee participated with the Nashua Regional Planning Commission and all towns that border the Merrimack River in the development of an emergency response plan. The purpose of this plan was to develop a procedure for notification of Towns downstream and adjacent to the location of a hazardous materials spill into the river. Phase I of the plan was completed and tested with a tabletop exercise.

- * Activation of the Emergency Operations Center during a drill tested a portion of the Basic Emergency Plan. Several members from the Fire and Police Dispatch operations along with other Town Staff participated in a mock disaster involving a blizzard.

- * Bruce Cheeney, Director of Emergency Communications for the State of N.H. made a presentation to both committees regarding the implementation of the E-911 telephone emergency system projected to go on line July 5, 1995.

- * The annual update of the Haz Mat Plan and the Basic Emergency Plan were completed and filed with the Governors Office of Emergency Management.

In closing, we would like to recognize Fire Department Secretary, Patty Laine for her administrative support of both committees. In addition to her duties as Secretary to the Fire Chief, Patty is responsible for all meeting notices, minutes, records, plan updates and State and Federal reporting. As a result of her efforts, the town has received several thousands dollars in grants and reimbursements.

We would also like to take this opportunity to thank Town Staff, industry Representatives and the private citizens who take the time to help plan for any type of emergency the Town may face. Our plans have been tested during several large-scale emergencies in the past and have proven to be effective.

Sincerely,

Brian L. Mason
Director,
Emergency Preparedness

James Todd
Chairman,
Local Emergency Planning

FINANCE DEPARTMENT REPORT

Finance effects every aspect of Town Government. The Finance Director is staff to the following committees: Municipal Budget Committee, Board of Selectmen for finance issues and budget, Capital Improvement Committee, Data Processing Committee and attends necessary Board of Selectmen Meetings.

ACCOUNTING

1. The Town Accountant Scott Smith, a Hudson resident, has responsibility for the General Ledger of the Town-"The Books" in local jargon. We can look at a report and know, A. How much cash does the Town of Hudson have available. B. How is the Town of Hudson doing with its "Taxes Receivable". C. Are the bills paid, to whom, and why. Quarterly financial statements are created for both the Town's General Fund and the Sewer Department.

The documentation for all financial records, both Financial and Taxes Receivable, are located in Town Hall and are processed and maintained by Town Hall employees. The last "Management Report" issued by the professional outside auditors, "Plodzik and Sanderson" offered support and recognition for a job well done, rather than the constructive criticism of the past.

The Finance Department continues to strive to meet the state and federal standards required to receive the certification that will impact positively on the bond rating of the town. Our bond rating has remained secure in these tough economic times when Moody's is lowering ratings all over New Hampshire and Massachussets.

2. The Finance Department has a well run and efficient Purchase Order and Accounts Payable System for which the Senior Accounting Clerk has responsibility. We certainly understand the care to be taken with the Towns Tax Dollars, it is a serious matter of "Public Trust" and the Senior Accounting Clerk performs this duty with care and dedication for all Town expenditures. The new systems have many checks and balances that are followed diligently.

3. The Cash Receipts and Billing and Collections of Miscellaneous Accounts Receivables, such as Assessment, Ambulance Fees, Industrial Pretreatment, Police Outside Detail, etc., and all other Administrative tasks, are handled by an extremely capable Accounting Staff Person Juanita Flahive, a Hudson resident.

SEWER UTILITY

4. The Sewer Utility Billing Department is operating smoothly. The Sewer Utility Office is a "one person office". We have streamlined the system and computerized it entirely so that as the numbers of sewer users grows it can still be maintained by one person. Caryn Mastrogiacono is the Sewer Utility Clerk, she is a Hudson resident and is a very capable employee. It is a difficult task.

Cecille Nichols, Tax Collector/Town Clerk has taken over the supervision and direction of this function, though it remains physically within the Finance Office.

DATA PROCESSING

5. Geoffrey Ziminsky, Senior Programmer/Data Processing Manager has done an excellent job of computerizing all of the Financial Transactions of the Town along with installing a complete record keeping system in the Police Department that he has written himself. With the skills of Geoff and the Assistant Data Processing Technician, Purchase Order and Payroll System is automated, and many programs have been written for the Fire Dept.

The Town Clerk/Tax Collector has completely computerized functions, Taxes, Motor Vehicles, Abatements, Cash Receipts. Voter Registration and Dog Licenses and Mail-In Motor Vehicle Registration.

The Budget has been computerized and there are exciting processes we have installed that coordinate line item monitoring and purchase order generation with the budget

Christina Lamper, who is in her second year as the Data Processing Technician. Christina is always available to assist with Work Perfect and Lotus throughout the Town Hall. She is officially responsible for those programs, updating, training and maintaining the systems. In this past year Christina has completed four college courses in computer programming. This will protect the Town, which is fully computerized, through support of the Senior Programmer and to avoid any crisis situations for the Town's operating systems if the position of Senior Programmer is ever vacant.

Everything financial and all record keeping and statistical functions are affected by computerization. There are 69 terminals, 26 personal computers, 9 laptops, along with printers, the main terminal and its companion computer equipment within Town Hall. Geoff Ziminsky, Senior Programmer and Christina Lamper, Data Technician will be busy throughout Town Hall supporting this equipment, writing programs for new ideas and systems or maintaining those presently installed in all departments.

Finance Department Annual Report
Page 3

The Finance Department personnel enjoy working with the pleasant and efficient staff throughout the Town Hall and with the public. We appreciate the cooperation of the citizens of Hudson and look forward to the next year of growth and accomplishment.

Sincerely

Lydia W. Angell
Lydia W. Angell, Finance Director

HUDSON FIRE DEPARTMENT
93-94 ACTIVITY REPORT

	93/94	92/93	91/92
AMBULANCE CALLS - TOTAL	1209	1190	1084
Motor Vehicle Accidents	220	229	233
Emergency Medical Calls	746	718	669
Mutual Aid	37	33	76
Refused Transportation	137	118	20
Non-emergency Transport	69	92	86
FIRE INCIDENTS - TOTAL	923	949	833
Hazardous Material Incidents	179	54	59
Brush/Grass Fires	22	30	62
Vehicle Fire	35	20	30
Structure Fires	32	31	25
Mutual Aid	60	55	50
Other (not classified above)	595	759	607
TOTAL HUDSON INCIDENTS	2132	2139	1917
LITCHFIELD DISPATCHES			
Litchfield Dispatches	218	172	
FIRE PREVENTION/INSPECTION ACTIVITIES			
Plans Reviewed	145	159	188
Occupancy Inspections	8	21	48
Permits	125	153	170
Fire Prevention Inspections	137	104	73
Code Compliance Inspections	58	57	32
Consults	69	60	79
Public Education (Tours, lectures)	73	75	69
Investigations	31	28	17
Meetings	5	8	15
Other (not classified above)	72	66	39
TOTAL FIRE PREVENTION ACTIVITIES	723	731	730

1993/1994 was as busy as the previous year in terms of ambulance calls and fire incidents. One category of incidents which had a notable increase was calls involving hazardous materials. Most notably, the Fire Department responded to two large hazardous material incidents that required the resources of the entire Fire Department and other town staff, mutual aid, state agencies and private clean-up contractors. The first incident involved the spill of approximately 100 gallons of heating oil at a residence on Pine Road. Because of the quick work by the first responding firefighters, environmental damage was contained to the area of the spill and oil was prevented from entering a nearby brook. The second incident involved a spill of approximately 100 lbs. of Ammonium Di-Chromate crystals inside a vacant industrial building undergoing renovations. The material spilled was extremely hazardous as a poison and as a flammable material. Firefighters on the scene were able to identify the product, evacuate the building and isolate the area preventing further property damage or personal injury. In both cases, clean-up contractors were utilized to handle clean-up and decontamination. As a result of the hazardous material ordinance enacted at the March 1993 Town Meeting, the Town was able to obtain reimbursement for all costs associated with the mitigation of these incidents.

Last year the Fire Department was awarded a grant for \$10,000.00 as a result of a fine imposed on Hadco Corporation for their responsibility of a spill that occurred at their facility. These funds were designated to be used to improve Hudson's Hazardous Materials response capabilities. After receiving State and Federal approval, the Fire Department purchased a 6'x 12' enclosed trailer and equipped it with cabinetry, a computer, fax, radios, and other electronic equipment. This trailer will serve as a mobile field office for use at large scale emergencies. The computer equipment on board will be used to store facility information, Hazardous Material information, resource lists, etc. It will also have the capability to communicate directly with the Fire Department's computer system and other on line haz mat reference libraries. The work involved in installing the equipment in this unit is being completed by on-duty Firefighters.

As stated in last years town report, the Fire Department is investigating the feasibility of adding paramedic/firefighters to the staff. As part of the analysis, an in depth study of department statistics was conducted. Issues relative to response time, availability of off duty and call personnel, number of simultaneous incidents, time required for response of second and subsequent pieces of equipment available for response and funding options were explored. Additionally the feasibility of Privatization and changing the billing rates, to be consistent with insurance allowables was explored. The result of this analysis showed that the Town should use this opportunity to increase Fire Department staff by adding Paramedic/Firefighters to deal with the increased call volume.

Work continues on the E-911 program. Fire Department staff are in the process of verification of all Town street names and street addresses as part of the development of the State's master street address guide. At the current time, we have been assured that the July 5, 1995 start up date is still a reality. At that time, all telephones within the State of N.H. will have the capability of E-911 service. All calls will be received at a central answering point in Concord and transferred to the appropriate emergency agency in each town. The address and telephone number where the call is originating from will be displayed on the dispatchers terminal which will assist in the dispatch of emergency services in cases where the caller is unable to relay their location due to language barriers, impairment, etc.

The Fire Department Dive Team maintained an active training schedule this past year. The focus of the training was underwater vehicle extrication, boat operations and ice rescue. Five new members have been training and added to the Dive Team roster bringing the total number of Fire Department of 12. Responses by the team this past year included two submerged motor vehicles, one ice rescue, one drowning, several suicide attempts and a recovery operation conducted in conjunction with the Hudson Police Department. A donation of a small outboard motor for use with the Department's inflatable boat will help enhance our response capabilities. Due to the team's reputation in the area, the American Power Boat Association invited the Dive Team to participate as part of the rescue team for their annual hydroplane races in Massachusetts. Eight members volunteered their services and provided rescue coverage for this two day event.

In June of 1993, Paul Reichenbach, Superintendent of Fire Prevention submitted his resignation after eight years of service. Paul went on to become Chief of the Hualapi, Arizona Fire Department. By decision of the Board of Selectmen, this position has remained frozen requiring the work load to be distributed among several Fire Department Officers and Staff. Paul carried a heavy work load in the areas of Fire Prevention, Fire investigation and public education. His services are sorely missed.

One area that has consumed many hours of the department's time over the past year is the administration of the Town's Blasting ordinance. Blasting operations at the Brox Sand and Gravel Quarry, Provencial Heights development and the Lincoln Estates development were closely monitored by Department personnel. Many hours were spent meeting with residents who about these blasting locations in an effort to ensure that the blasting contractors followed all Town, State and Federal Regulations. As a result of these meetings, complaints and damage were held to a minimum.

As always, training consumes a large portion of the work week for the firefighters. In addition to the annual training required to maintain certifications, the department focused on emergency vehicle defensive driving and hazardous material decontamination procedures. The department now has an active Safety Committee which has been responsible for the development of Safety Policies relative to hearing protection, eye protection and protective clothing. Considering the hazardous nature of the firefighting trade, I am proud to report that the Fire Department had no lost time injuries this past year.

After receiving approval at the March 1993 Town Meeting for a new Ladder Truck, an order was placed with N.E. Fire Equipment Company for a 105' Smeal, Aluminum Body Ladder Truck. Delivery is expected in Spring of 1994. During the time we would have been without a Ladder Truck, the City of Nashua has loaned us their reserve Ladder Truck for our use. We appreciate their generosity.

In closing, I would like to thank the members of the Hudson Fire Department and their families for their continued support. This past year has been one of the most difficult I have faced in my tenure as Chief. I would particularly like to thank Deputy Weaver, Captains Brewer, Marshall, Spooner, Rodgers and my Secretary Patty Laine for the many hours they work on their own time to make Hudson Fire the efficient operation that it is. I would also like to thank my fellow Department Heads, other Town staff and the Board of Selectmen for their cooperation throughout the year.

Respectfully Submitted,

Brian L. Mason
Fire Chief

HUDSON LIBRARY
BOARD OF TRUSTEES
HILLS MEMORIAL LIBRARY
1994 ANNUAL REPORT

Building

Each new year sees the Trustees and staff dealing with another limitation caused by our 1908 building. This year's challenge was making the main floor of the Hills Memorial Library accessible. With combined moneys from the Building Fund, Trustees, and Taxpayers, a new entrance has been built - the completion date was July 26, 1994. This is an important project because no matter what this building is used for in the future, it must be accessible.

Staff

There were several staff changes this year. Laurel Kampe is the new Circulation Librarian (replacing Barbara Hydzik) and Kristine Girouard is our new Systems Operator (taking over from John Cole). Several of our staff members who have been with us for years have graduated from high school or college and are going on with their lives (Amy LaDuke, Christine Cole, Kunal Pontis, David Petrain & Jane Fisher).

Staff training has been a priority - if we are to help the public with automated catalogs, and make the library a true gateway to learning, we all must be knowledgeable. Therefore staff members have been encouraged to attend workshops, classes and meetings. Subjects from "Children Literature and Storytelling," "Effective Reference Performance," "WordPerfect," "Negativity in the Workplace," "Inclusive Practices for Young Children with Disabilities,"

"CATME," "Gaylord Galaxy Interlibrary Loans," "Fax and Library Cooperatives," "Industrial Relations," "Internet," and "Cataloging non-book Materials," are helping your library staff find better ways to serve you.

Volunteers, Donations and Cooperation

An increase in community awareness, and a renewed understanding of the value of individual accomplishment, have contributed much to the library. People are finding that a book given in honor of a birth or graduation, or a book given in memory, is a lasting gift.

Volunteers have come to us this year from the Easter Seals Organization, schools, churches, the Girl Scouts, The Friends of the Library, the Court System, and from individuals. Thank you to all who gave, in one way or another, to the library.

Working more closely with the schools and town hall has always been a goal of the library and this year with the LSCA Grant effort, visits from various school classes, visits to various school classes, the start of a public library book return at the high school and middle school, we are working toward this goal. The Town Computer Committee included the library in their tour of departments and the cooperation of the town hall and library in establishing an Internet connection through the library are other measurers began this year.

LSCA Grant

The library was fortunate to receive a Library Service and Construction grant from the federal government. The completed grant will connect the Hills Memorial Library to the

Alvirne Information Center and make dial-in access, from your home computer to the library, a reality. H.I.L.L.S., the Hudson Information Library Linking System will make information stored in a CD-ROM tower, the library's catalog and the Internet accessible to library users. Phase I is complete with Phases II and III waiting for equipment.

Use

Circulation grew by 2%, while in-house use has increased by 28%! People have been able to find more of the information they want on our new CD-ROM products.

More programs with fewer people allowed to attend has leveled off the number of patrons participating because we have made an effort to keep all programs within the fire marshall's posted limits. Closing the Children's Room or Annex II for programming has continued to be a necessary problem that only a new facility will solve.

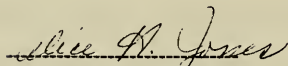
Financial Data

Moneys from other than gross budget include:

Money raised from small equipment (copiers, Fax, and printers) totaled \$1,786

The Building Fund balance is \$11,596

The balance of the Charles Zylonis Trust is \$24,024 (may only be spent on Lithuanian books).


Alice H. Jones, Chairman

HILLS MEMORIAL LIBRARY
ANNUAL STATISTICS FY'94

	ADULT	CHILDREN	BKMOBILE	TOTAL
Materials Added	2,687	861	520	4,068
Collection Totals				
Books	34,420	17,900	2,554	54,874
Magazine Titles	157	20		477
	(300 on microform & CD-ROM)			
Newspaper Titles	18			18
Records/CDs	430	104		534
Videos	969			969
Books on Tape	298	156		454
Total Materials Owned				56,831
Collection Usage				
Books Loaned	41,548	34,221	6,045	81,814
Books used in Library				69,224
Magazines	4,269	596	13	4,878
Records/CDs	741	313		1,054
Books on Cassettes	2,464	735	33	3,232
Videos	4,536		53	4,589
Museum Passes	241			241
Total Materials Circulated				95,808
Total Material Usage				165,032
Interlibrary Loans				
Requests filled for Hudson Readers		426		
Loaned to Other Libraries		351		
Registered Borrowers				
New this year	1,326			
Total (June 31, 1994)	17,894			

1994 ANNUAL REPORT NASHUA REGIONAL PLANNING COMMISSION

Two of our most important local projects of 1994 involved work with the Hudson Planning Board on both a comprehensive update of the Hudson Master Plan, that is still ongoing, and a thorough revision of the Hudson Zoning Ordinance. The revision included amendments to existing zoning districts, the creation of a new residential district and the elimination of two other districts. To facilitate the process, NRPC staff coordinated at least twelve planning board workshops and two public informational hearings. Three draft and one final zoning district maps were prepared. Our staff also contributed to the development of corridor plans for the three state routes that traverse the town; and we produced a new Hudson land use overlay for our regional geographic information system.

The following is a brief summary of our other notable accomplishments of 1994, but I also want to use this opportunity to offer a note of thanks and recognition to our Commissioners from Hudson: Selectman Lorraine Madison, Joe Wozniak, Lenny Smith, Dick Callahan, Donna Ohanian and Robert Johnson; and by expressing my gratitude for the cooperation and support that we have received from all of Hudson's town officials.

Data Services

With the arrival of additional U.S. Census information, and in our role as a Regional Data Center for the Bureau of the Census, we responded to a broad spectrum of information requests. In addition, we published a completely revised edition of our very popular Regional Data Profile as well as numerous data briefs.

Regional Economic Development

NRPC continued to provide staff support to the Greater Nashua Center for Economic Development. Among its accomplishments in 1994 was the establishment of a revolving loan fund to assist local small businesses in obtaining much needed start up and expansion financing and a fully supported incubator space for emerging new businesses.

Merrimack River

We continued our participation in the Merrimack River Initiative, a joint undertaking involving local, regional state representatives from both New Hampshire and Massachusetts as well as federal agency participation in an effort to improve resource protection results throughout the river's two state watershed. One very successful project of this past year was the implementation of an intermunicipal and interstate hazardous material emergency response communication network that involved local public safety officials from riverfront communities including Hudson.

Planning Board Training

In addition to another evening workshop aimed at the needs of our local planning board members but open to all interested parties in the region -- in 1994 we held a very well attended session on the various state permits required for development -- we also produced our third planning board training video on wetlands protection and made copies available for circulation.

Solid Waste

In pursuit of a long range intermunicipal solution to the problem of solid waste disposal, we continued to work with both the regional Solid Waste Management District and the City of Nashua to investigate the feasibility of an integrated waste management project for the region. We also prepared an updated summary of the district's solid waste management plan.

Household Hazardous Waste Collection

In conjunction with the Solid Waste Management District, our staff conducted two very successful collection events open to all communities in the Solid Waste District including Hudson. Of particular note, we worked with the N.H. Department of Environmental Services and the City of Nashua in securing a grant from the Environmental Protection Agency for the establishment of the state's first permanent facility for the regular collection of household hazardous wastes to serve all of our communities which we expect to be operational next Spring.

Traffic Count Program

With automatic counters at almost 100 locations, we maintained a regional traffic count system to provide the most accurate and current data to meet the needs of both public agencies and private businesses. Peak hour turning movement counts were also conducted at over 40 locations, trend analyses were done for all locations where multiyear counts were available and a summary report was produced.

Major Transportation Projects

We continued to work with local, state and federal officials to spur the implementation of this region's most significant highway projects including the Everett Turnpike widening, the Circumferential Highway and the Route 101A Bypass. NRPC also contributed to the development of a number of alternative transportation projects for pedestrians, bicyclists and transit riders through the Congestion Mitigation/Air Quality and Transportation Enhancements programs.

Commuter Survey and Newsletter

With the cooperation of the region's major employers, we administered a survey of both management and employees to inventory existing commuter assistance programs and to determine interest in establishing new ones. We also published our quarterly newsletter on transportation alternatives distributed to employers, municipalities and institutions.

Flood Plain Management

In conjunction with the N.H. Office of Emergency Management, we provided assistance to a number of communities like Hudson participating in the National Flood Insurance Program including assessments of flood prone areas, reviews of current regulations and suggested revisions to existing ordinances.

Respectfully submitted,

Don E. Zizzi
Executive Director

PLANNING BOARD

1993 - 1994 ANNUAL REVIEW

"To guide the development of the municipality" is the duty of the Hudson Planning Board. NH RSA 674 describes the duties of Planning Boards and the programs to accomplish those responsibilities. In its efforts to guide the future development of the Town of Hudson, the Planning Board also protects and promotes the health, safety and general welfare of this community.

The development of Hudson's future must be built on a good foundation which is the Master Plan. The Master Plan should reflect a "vision" shared by the people of Hudson, their elected and appointed officials, and employed staff. Key programs that rely on the Master Plan include: the Capital Improvement Program, and Impact Fee process, the Zoning ordinances and regulations, the Town's official map and review of site plans and subdivision plans.

The Planning Board is working on a major revision of the Master Plan and will have significant data to make better management decisions by all officials and departments.

A survey of the citizens produced only limited feedback where a large number of responses would have been statistically significant. The inputs were still carefully reviewed and included in the analysis.

The Zoning Ordinance, especially the districting, relies on the Master Plan, its current land use map, and the vision of how Hudson should develop. During the past year, Hudson residents passed its first major Zoning Ordinance revision since 1942. More work is being done to revise the zoning map and other changes based on new information.

The Capital Improvements Program (CIP) has benefitted from some improvements of its own. Last year's approach to streamline the process and for the Planning Board's CIP Committee to revise the process, is paying off. Members of the CIP Committee include representatives from the School Board, the Board of Selectmen, the Budget Committee, and the citizens at large, and three members of the Planning Board. The CIP Committee has implemented new procedures and improved the process of prioritizing the capital projects to be submitted to the Planning Board, Budget Committee and Board of Selectmen for their approval. The CIP Committee was assisted by the Town Planner and Finance Officer.

Included in the CIP will be a proposed mechanism of funding these capital projects while maintaining a stabilized budget. The idea is to set a ceiling for the variable nature of capital expenditures and funding these items at a rate not to exceed the preset ceiling. This can assure that projects get carried out allowing the Town to apply funding from multiple sources besides the taxes, such as impact fees or bonds.

The Planning Board has a committee to develop a new Impact Fee formula and process. Based on the Master Plan and Capital Improvements Program, the Planning Board can assess impact fees to help defray the cost of capital projects facilities or equipment that are needed in part for the new developments.

In order to better understand the Town's needs for road improvements, the Planning Board let a contract to conduct a corridor study. The contractor presented a draft that was accepted by the Planning Board, and the final version will arrive during the next year. This study provides a prioritized list of roadways and intersections that must be improved to meet the needs of safety in the current and projected traffic loads. The Planning Board will weigh these factors in determining impact fees, what the Town can provide, and to keep our roads safe.

The Planning Board has taken the position to advocate and recommend the development of the Circumferential Highway. It is essential to the safety and welfare of Hudson that the entire Circumferential Highway be completed as soon as possible. Without it, the cost of improving the infrastructure, the building of roads through neighborhoods, and enlarging our corridors, becomes the burden of the citizens of Hudson.

The Planning Board is revising its regulations, establishing street width standards, and updating its rules of procedure. Planning Board members have been busy keeping current by studying the laws, attending conferences, seminars and law lectures.

At the time of this writing, some twenty (20) subdivision and/or site plans are in the process for either Planning Board review or final action steps prior to plan signature and recording.

Election of Officers - February 1994

Robert Soucy, Chairman
Kathleen Brown, Vice-Chairman
James Gallagher, Secretary

The remaining Planning Board members:

William Stetzler, Member
Leonard Smith, Member
George Hall, Member
Donald B. White, Alternate
Suellen Seabury, Alternate
Richard Patterson, Alternate
Rhona Charbonneau, Selectman-Ex Officio

We must recognize and express our appreciation to the dedicated and hard working staff that support the Planning Board:

Mike Reynolds, AICP, Town Planner
Brian McMaster, Associate Planner
Mike Gospodarek, Town Engineer
Pam Lavoie, Planning Department Secretary
Ellen Boucher, Engineering Secretary
John Ratigan, Town Attorney

Respectfully submitted,

Robert H. Soucy
Planning Board Chairman

October 20, 1994

PLANNING DIVISION
1993 - 1994 ANNUAL REPORT

The Planning Division manages both current and long-range municipal planning, provides professional assistance to the Planning Board and other Town Departments, and is a resource base for the Town's economic and community development. This report highlights the Planning Division's activities of the last year.

The Planning Division and the position of Town Planner have been operational for seven (7) years, effective September 14, 1994. The Town Planner reports to the Town Administrator and the Board of Selectmen.

A greater focus on economic development planning coincided with local business growth and facility expansion. Southeastern Container more than doubled its building size after a site plan approval this year. The Town began to see vacant industrial building space being occupied by new businesses. The Town also began assisting an overseas company to locate in existing manufacturing space. Still ahead is to establish, with the help of HEDCorp. and the State of New Hampshire, a "business visitation program."

A new Zoning Ordinance was approved by the voters in March 1994. The Zoning Ordinance includes a new Town Residence (TR) District, Open Space Development provisions, and an article to facilitate "elderly housing". Additional work on the zoning ordinance is planned to revise the General Zone, the Zoning Map, and the Wetlands Conservation District.

Current Planning

Last year's annual report presented current planning data for the time period December 2, 1992 to October 13, 1993. Planning Board plan review to October 12, 1994 is outlined here.

Subdivisions	approved:	15
	denied:	1
	withdrawn:	0
	revoked	0
	extended	0
Site Plans	approved:	14
	denied:	1
	withdrawn:	0
	extended:	1
	revoked:	0
	Total:	32

Southeastern Container, Inc. moved to Hudson in 1993, locating a plastic bottle fabrication plant at 36 Executive Drive. A 6,000 square foot expansion resulted in a total of 80,750 square feet of industrial space. Just one year after the first addition was approved, an additional 112,800 square feet was proposed. The Planning Board approved the plan and today the site work is near completion.

Plans awaiting review. The number of plans awaiting Planning Board review was twelve (12) as of October 18, 1994. Plans awaiting review in October 1993 numbered nine (9). Five (5) years ago there were thirty-eight (38) plans waiting for consideration. There were fifty-five (55) plans awaiting review six (6) years ago.

Long-Range Planning

Capital Improvements Program

The Capital Improvements Program is a planning tool document which has as its foundation the Master Plan. With the Master Plan as its base, the Capital Improvements Program presents an expenditure plan over a six (6) year period. The six year expenditure plan is revised annually with a document called an "element".

The Capital Improvements Program (C.I.P.) Committee completed their work, the 1995 Element, for Fiscal Year 1994-95 for presentation to the Planning Board on December 8, 1993. The Planning Board approved the document that same day.

C.I.P. Committee membership in 1993 is presented here.

William Stetzler, Chairman
Paul Inderbitzen
Robert Soucy
Howard Dilworth, Jr.
James Donnelly
Ralph Scott
James Gallagher
Donald White
James Carlen
Ken Cantara
Stanley Searles
Harold Kreider

Town personnel working with the C.I.P. Committee included
Town Planner Michael Reynolds and Finance Director Lydia Angell.

Proposed Zoning Ordinance

The Zoning Ordinance draft that went to the voters in March was the result of long hours dedicated by the Planning Board. Many evenings and an entire Saturday were committed to producing a document that could be ready for voter consideration in March. The work on this zoning ordinance revision project began in April 1990.

The purpose of the Zoning Ordinance project was to restructure the text of the existing Zoning Ordinance to an organized-by-sequence format with detailed explanative content for each zoning district. The project also included work on sections of the Zoning Map. District boundaries for the new TR zone are indicated on this map.

The text and map replace districts by name. A color-coded system, in order to allow for a much easier identification of zoning districts, is now part of the map. The Zoning Ordinance text and map were approved at the March 8, 1994 Town Meeting ballot.

Sounding Board Input

A citizen input committee, called the Sounding Board, was introduced in order to receive as much public input for the Zoning Ordinance as possible. Thirty-six (36) individuals joined this public sounding board. Results were presented to the Planning Board in June 1992. This effort contributed to the document readied by the Planning Board for the March 1994 election.

Zoning Ordinance Map and Text Changes by Petition. Town Meeting 1994

Hudson citizens brought forth (3) separate petition requests, to amend the Official Zoning Map, were approved by voters in March 1994. Seventeen (17) separate zoning ordinance amendment petition requests were also considered by voters in March, with two (2) passing.

Master Plan Update

The Planning Board worked on a comprehensive update of the Town's Master Plan this past year. This work is still in progress.

Unicorn Park

During the Fall in 1993, the Town acquired Unicorn Park, a site with a size of fifty-five (55) acres. The Planning Department is conducting a "land use plan" for this land. Planning staff was also on-hand to answer questions at the Town's Unicorn Open House on Sunday, November 21, 1993.

Community Development

The Town's New Conservation Land

As stated in past annual reports, the Town was successful in making an application to the State of New Hampshire Land Conservation Investment Program (NH LCIP). The result was an award of monies to purchase 189 acres from David, Peter, and Stephen Hamblett, and 203.5 acres from Gerald and Lucille Nash.

The 392.5 acres of land abuts a previously landlocked Town-owned parcel comprising 24 (+ -) acres. Combined, the parcels total 416.5 acres. This land is located east and north of Musquash Road, south of Bush Hill Road, and west of the Pelham town line. On this land, the old (1700's) farm roads can be cleared of debris for use as scenic hiking trails.

The Musquash Conservation Land Trail Map Project.

Planning Intern Robert J. Burns III joined Town service in May. Rob's primary project was to produce a trail map for the Musquash Conservation Land. Rob completed the trail map work by the end of the internship. The result is a trail map brochure which Rob presented to the Planning Board on September 28, 1994.

Assembling the details for the map and text required research and site visits. On June 24, 1994, the Town Planner held an organized "cross country" expedition of the former Nash-Hamblett parcels. Mark Nash led the tour, narrating both historical and natural information along the way. Those on the walking tour included Town Planner Mike Reynolds, Associate Planner Brian McMaster, Michelle Champion (of the Conservation Commission and the Hudson Heritage Trail Committee), Jack Matteson (of the Conservation Commission), DPW Administrative Assistant Carla Anger, Mike Girouard (of the Conservation Commission), Kathy Hersh (of the Merrimack River Watershed Council), and Tracy Gitnick (The Telegraph).

State of New Hampshire Land and Water Conservation Fund

The Town Planner wrote a new grant application for National Park Service grant monies (Land and Water Conservation Fund) to redevelop Merrifield Park. The proposed improvements include a tot lot, picnic tables, benches, waste receptacles, signage, historic markers, a horse shoe pit, site work and clean-up. The grant application was submitted on October 29, 1993, seeking \$16,559. Formal notice of approval was received on October 13, 1994.

ISTEA (Intermodal Surface Transportation Efficiency Act) Enhancement Funds for the Alvirne/Route 102 Project

Town Planner Mike Reynolds readied an application for transportation enhancement funds for sidewalks, bikelanes,

signs, and a pedestrian signal/crosswalk at Alvirne High School and Route 102. The bikelanes and sidewalks are to be located on both sides of Route 102, between Evergreen Drive and Old Derry Road. The Alvirne/Route 102 project is estimated at a cost of \$420,000. In June, the Town Planner learned that the funding for the project was approved. Enhancement funds will pay for eighty (80) percent of the project cost. The application sought \$336,000.

Corridor Studies Update & Impact Fee System Design

Vanasse Hangen Brustlin, Inc. was hired to complete a corridor studies (Routes 3A, 102, and 111) update and impact fee system design. This tool is the basis for a rational nexus when determining impact fees. The document is also a basis from which roadway (corridor) improvement projects are selected.

Economic Development

Impact Fees (and other agency fees) was the topic of discussion on Channel 13 (television) 's "142 Main Show" on June 28. Bill Cole was the show's host. Panelists included Town Planner Mike Reynolds and Bill Tate.

Town officials met with company officials at Environamics on May 5. Town officials also attended an Environamics press conference on May 19.

The Town Planner joined HEDCorp. (Hudson Economic Development Corporation) directors Bill Tate and Webb Palmer in attending a joint Hudson/Londonderry/Derry Economic Development meeting in Londonderry. This meeting took place on May 26.

On July 8, Town officials met with a high tech cable assembly firm from Ireland. The company is seeking to open a facility in Hudson.

In April, HEDCorp. met jointly with the Board of Selectmen twice. These meetings took place on April 4 and 25.

Hudson Economic Development Corporation

The first meeting of the Hudson Economic Development Corporation (HEDCorp.) took place on December 10, 1992. There are eleven (11) members of the HEDCorp. Board of Directors. The corporation was formed pursuant to Title XXVII Corporations, Associations, and Proprietors of Common Lands, Chapter 292 (Voluntary Corporations and Associations) of the Revised Statutes Annotated of the State of New Hampshire.

Future meetings of HEDCorp. will focus on establishing a

business visitation program. Meanwhile, the Town of Hudson and HEDCorp. will consider alternatives in establishing a revolving loan process.

Agency Fees

The Town of Hudson had an Agency Fee Clerk position for nearly two (2) years (until September 9, 1992). The Agency Fee Clerk was responsible for research, account analysis, and management and collection of agency accounts.

Accounts include traffic impact funds, Cost Allocation Procedure amounts, surety requirements (performance and maintenance), and consultant or in-house engineering review and inspection fee escrow accounts. Alternatives to the placement of these duties are being considered.

A temporary data entry clerk was brought aboard to transfer agency fee paper files and ledger books to computer screens. Donna Colburn worked for three (3) weeks, ending on July 8.

Other Comments

Associate Planner Brian McMaster and several Town residents organized a successful Community Garden in Merrifield Park. In July, Town Planner Mike Reynolds was appointed "New Hampshire Director" for the Northern New England Chapter of the American Planning Association. Also in July, Mike Reynolds learned that he passed the AICP (American Institute of Certified Planners) exam.

Planning Staff

Brian McMaster, Associate Planner, provides technical assistance in the review of subdivision and site plan application sets. He coordinates interdepartmental plan review, to include the routing of plans to Engineering, Zoning, Assessing, Fire, and Police Departments. He assists the Town Planner in preparation for Subdivision/Site Plan Review Committee and Planning Board meetings. Brian coordinates all necessary details for final plan approval and county registry recording. Brian reviews building permit and occupancy requests. He assists the Town Planner with long range planning and economic development projects. Brian was the Planning Intern in 1990. He was hired as Associate Planner on October 20, 1993.

Pamela Lavoie, Planning Board Secretary, is responsible for assisting the Town Planner in Planning Board meeting preparation and following through on the many details which follow Planning Board action. Pam assembles packets for members of the Planning Board, Capital Improvements Program Committee, and the Hudson

Economic Development Corporation. Pam posts agendas, mails abutter/property owner notices, and provides secretarial assistance for all areas of Town Planning.

Rob Burns, Planning Intern, joined Town service in May. Rob produced the Musquash Conservation Land trail map/brochure and assisted with the Town Map update. Rob is a senior at the University of New Hampshire.

Tara Aguiar, an intern from Rivier College, assisted both the Legal and Planning offices during the winter and spring of 1994.

I take the opportunity of this annual report to express my sincere appreciation for all of the excellent work and attention to detail by the members of my staff. I also extend a thank you to all Town Departments, civic organizations, and individuals that assisted Planning during the last year.

Respectfully submitted,

Michael H. Reynolds, AICP
Town Planner

October 18, 1994

Hudson Police Department

Annual Report 1993/1994

On August 25, 1994 a crime, which was described by the FBI as one of the most heinous to occur in New England, struck the community of Hudson, New Hampshire. An armored car robbery at the NFS Bank resulted in the brutal deaths of; Ronald Normandeau and Laurence Johnson who were employees of Northeast Armored Transport (NAT).

As the FBI, the New Hampshire State Police, and the Hudson Police Department worked diligently on the case, the community came out with great support for the Normandeau and Johnson families. It was truly gratifying to see a community the size of Hudson express such support and sympathy. As of this writing, the police are continuing the investigation and I am optimistic the perpetrators will be brought to justice. On behalf of the members of the Hudson Police Department, I would like to extend to the Normandeau and Johnson families our deepest sympathy during this most difficult time.

After voter approval in 1993 and throughout the last two years, the design process for the new police facility went through several important phases. The 14,000 sq.ft. facility underwent many modifications due to the unexpected high bids. However, we are still confident the police facility will meet the needs of the community. The construction phase began in September 1994 and if all goes well, the police department will occupy it's new home in June-July 1995. Your overwhelming support for a new police facility shows that the citizens of Hudson recognize the need for quality policing. We're confident the people of Hudson will be proud of the new police facility this summer.

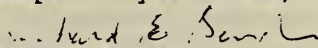
The Hudson Police Department's mission continues to be to insure a safe and orderly community through the implementation of crime prevention and community programs. This year the police department organized and/or assisted in programs such as: Blood Drives; C.H.I.P.S. (Children of Hudson Interacting with Police Services); D.A.R.E. (Drug Awareness Resistance Education); Special Olympics; Safety Programs, and Old Home Days, to name a few. As a police agency in partnership with the community, we are committed to providing the best possible police service. Members of the Hudson Police Department are encouraged to exercise the highest degree of professionalism in their daily contacts with our residents. I am proud to say that the department is made up of hard-working, fine individuals that have demonstrated commitment to their work and pride in the department. Over the past several years the department had to deal with significant issues that were difficult for all, yet were addressed in a forthright manner and resolved. over the next year we will look at new ways to make the department stronger and produce excellence in our endeavors.

In 1995 our concentration and focus will be to:

- Continue to enhance our relationship with the community.
- Ensure friendly, helpful and efficient service to our citizens.
- Re-organize the structure and management of the department. In return, our re-organizational plan will reduce the police turn-over and retain experienced police officers.

In closing, we wish to thank all the citizens of Hudson, C.H.I.P.S. Committee Members and the Hudson School for their support. We also recognize the initiative and dedication of our employees and volunteers as well as the commitment of authority from the Board of Selectmen, which has enabled the police department to serve the community.

Respectfully submitted,


Richard E. Gendron
Chief of Police

Department of Public Works
1994 Annual Report

As 1994 draws to a close, we can look back and see that the Department of Public Works has had a successful year. The divisions, boards, and committees, involved with DPW related activities and decisions, are to be commended for their above normal involvement and foresight. The whole department is functioning in unison.

As Hudson continues to experience many of the growing pains of a small city, we will remain responsive to the ever-changing needs of the Town. The increase in population and the roadway network has placed an increased demand on services. While these changes and demands are occurring, the day to day business of DPW has been running smoothly, proof that we have evolved to a point where we can handle not only the ordinary, but also the extraordinary. And we did it with fewer staff than last year. It is the strength of all who pulled together in a cooperative effort to resolve these exigencies effectively.

The construction of a Public Works Facility continues to be ranked near the top of the Town's Capital Improvement Program priorities. Support of this improvement project is imperative if we are to vacate the substandard facility and grow with the community. Awareness of the need for a facility has been clear for many years. As noted in the 1980 report of the Highway Garage Task Committee "The Highway Department should be relocated into a new building elsewhere than at the present site on Melendy Road."

In closing, I would like to thank the Town Administrator and Board of Selectmen for their patience and trust, the DPW personnel for their unrelenting cooperation, and the residents of Hudson for their support.

I am looking forward to the coming year.

Sincerely,

Carla A. Anger
DPW Administrative Assistant

-----ENGINEERING DIVISION-----

The purpose of this report is to outline the broad responsibilities of the Engineering Division, discuss changes within the Division in the past year, present the status of important projects and to set priorities for the upcoming year.

The function of the Engineering Division is to manage two broad categories of activities. First, to provide technical support to the Town's governing bodies. These bodies include the Planning Board, Sewer Utility Committee, Conservation Commission, Zoning Board of Adjustment, etc. The second is the review and inspection of development projects.

The status of major projects and programs are as follows:
(Please note this list is not all inclusive.)

1. INDUSTRIAL DISCHARGE PROGRAM. This program monitors all sanitary sewer discharge, excluding residential waste, into the Town sewer distribution system. This program is mandated by the Environmental Protection Agency. All discharge permits are issued and monitoring continues.
2. EAYERS POND ROAD/CHERRY STREET STORM SEWER PROJECT. This project consists of the construction of a storm drain system to alleviate ponding problems. Completed, Spring 1994.
3. BONNIE LANE/RIVERSIDE AVENUE SEWER RECONSTRUCTION. This project consisted of replacing approximately 1,765 linear feet of old sanitary sewer pipe. Completed, Winter 1993.
4. RANGERS DRIVE PUMP STATION. Reconstruction of an existing private pump station to Town and State standards. Estimated completion time, Winter 1994.
5. BRIDLE BRIDGE ROAD BRIDGE REPLACEMENT. The replacement of a worn out bridge. Estimated completion time, Fall 1994.

Next year's priority is to institute construction specifications for the Town. These specifications would outline the Town's requirements for all infrastructure construction, i.e. roadways, drainage, sanitary sewer, etc. performed by any private or public entity within the Town of Hudson.

This division is currently managing, for the Planning Board, approximately \$1,556,700 in performance securities relating to residential and commercial developments.

Special thanks to Ellen Boucher who worked as Engineering Secretary for 1.2 years. She transferred from this division to the Assessor's department. Her dedication to this division will be missed. This year has also seen the resignation of the Department of Public Works Manager, Mark P. Devine. Mark's dedication and influence will be missed.

Respectfully submitted,

Michael Gospodarek
Town Engineer

STREET DIVISION

1994 was a very busy and sad year for the Street Division. Mr. Albert Rondeau, a thirteen year veteran of our department passed away unexpectedly this past summer. Al was a good person and worker. He will be missed by all who knew him.

This years Townwide Paving Program was completed on schedule and within budget. Over 11,800 tons of asphalt was placed this year. Paving work was completed on Commercial Street, Alpine Road, Sanders Road, Barretts Hill Road, Circle Drive, Heritage Circle, Henry Drive, Meadow Drive, Hillside Road, Cheney Drive, Lund Drive, Chagnon Lane and Hartson Circle. More extensive work including asphalt reclamation, drainage improvements, road realignment, paving and cleanup were completed on Lois Drive, Dumont Road, Beaver Path and Deer Run. We are very satisfied with the results of this program.

New equipment purchased this year includes a new plow/dump truck and a pick up truck. The plow truck replaces a worn out 1978 model and will be in service by mid winter. The pick up truck replaces a 1982 model with over 200,000 miles and is in service now.

The winter of 1993/1994 was a very difficult winter on both the men and equipment. Hudson received over 100 inches of snow and we were forced to plow on twenty six different occasions. The men did a great job, many times working around the clock to keep the roads clear and safe.

Recurring annual jobs also kept us busy. Some of these tasks include; brush and tree removal, street cleaning, street patching, crack sealing, parks and cemetery landscaping, lawn care, litter removal, grading gravel roads, road shoulder maintenance, roadside mowing, equipment maintenance, traffic light maintenance, sign installation and replacement.

During the past year we have strived to improve the services we provide to the people of Hudson and will continue to work hard to improve at every opportunity.

In closing, we would like to thank the Sewer/Drain Division, Police and Fire Departments for all their support and assistance throughout the year.

Respectfully submitted,

Edward P. Lamper, Foreman, Street Division
Kevin Burns, Sub-Foreman, Street Division

KCB/pnz

DRAIN/SEWER DIVISION

This past year was again a very busy year for the Drain/Sewer Division.

Sewer Projects, Lions Avenue and Alpha Street, these lines were replaced, working off the sewer utility replacement priority list.

Lions Ave., project consisted of three sewer manholes, 550 feet of eight inch main line and six house services, renewed to the property lines with clean outs. Roadway was reclaimed and used as sub base then paved under Townwide paving project.

Alpha Street, project consisted of 310 feet of eight inch main line and six house services renewed to the property lines with clean outs. Roadway was reclaimed and used as sub base then repaved.

Several house services were renewed, on Gulf Street, Riverside Ave., and Blackstone Street. Due to service line separation at the main line.

The ongoing inflow /infiltration and night flushing of lines has found two leaks, one on Robin Drive and the other on Grand Avenue. These leaks were repaired by using a snap and place collar, therefore a limiting and estimated 500,000 gallons of ground water from the sewer system.

The two employees that operate the Vactor truck also maintain the three pump stations and the Flume building throughout the year.

Drainage project this year included:

Culvert replacement on Old Derry Road, David Drive, Wason Road, Kiena Drive, and Chailfoux Road were replaced with 36 and 42 inch pipe.

A small drainage project was done on Riverside Ave. at Porter to correct a water problem. Three catch basins and eighty feet of twelve inch pipe were installed

Another small problem was corrected on Riverside Ave. and Pinedale, two catch basin and 100 feet of twelve inch pipe were used.

Lois Drive, drainage was corrected by installing two catch basins and approximately 80 feet of 12 inch under drain. Street division assisted with grinding and paving of roadway.

In addition, numerous catch basins and manholes have been repaired or replaced throughout the Town as an ongoing maintenance program.

Page 2
Annual Report

With the ongoing problems of beavers blocking/plugging street culverts, this department has built and installed fencing and beaver boxes to help control the high water problems and prevent street flooding.

In closing, we wish to thank the Street Division for all of their help throughout the year.

Respectfully submitted,

Jess Forrence, Acting Foreman, Drain/Sewer Division

Solid Waste Study Committee
1994 report: July 1, 1993 through June 30, 1994

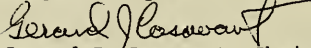
A new 2 1/2 year contract was awarded to Waste Management, Inc. during the first quarter of fiscal year 1994 for curbside pick-up of residential solid waste and recyclables. The contract amount was considerably less than the previous contract and had a few new features. Tin cans and plastic bottles are now accepted for recycling along with the previous items (newspaper, glass bottles and aluminum cans).

Also implemented with this contract in order to comply with the new State law, leaf and yard waste are no longer picked up at the curb with other residential solid waste. Special provisions were made for a one time leaf pick-up in the fall and spring. Residents were also able to drop off leaf and yard waste during the spring and fall clean-up service. In addition, yard waste was accepted by Waste Management at the West Road landfill site during the summer months on alternate Saturdays.

Participation in the curbside recycling has been at 35% to 40% with approximately 10% of the waste stream being diverted by recycling.

In fiscal year 1995, the committee will continue to look at possible improvements under the current contract to more effectively serve the Town's needs. This will likely be in the area of leaf and yard waste handling as well as considering the feasibility of expanding the recycling program. In addition, we will continue to look at possible alternatives for the Town's long term solid waste disposal needs.

Respectfully submitted,



Gerard J. Casavant, Chairman
Solid Waste Study Committee

Town of Hudson
Tax Collector's Report
Sewer Betterment - FY 94
Form MS-61

SB Accounts Debits	Warrants C5/28/94	I2/18/94	R2/16/94
Uncollected 7/1/93			
SB Tax	\$0.00	\$0.00	\$0.00
Committed			
SB Tax	\$276,405.05	\$53,798.04	\$6,668.41
Added Taxes			
SB Tax			
Overpayments			
SB Tax		\$31.52	
Interest/Cost			
SB Tax	\$2,453.42	\$5,393.88	\$1,117.33
Total Debits	\$278,858.47	\$59,223.44	\$7,785.74

SB Accounts Credits	Warrants C5/28/94	I2/18/94	R2/16/94
Remitted			
SB Tax	\$161,078.60	\$50,475.91	\$6,668.41
Interest/Cost	\$2,453.42	\$5,393.88	\$1,117.33
Abateements			
SB Tax		\$3,353.65	
Deeded to the Town			
Uncollected 6/30/94	\$115,326.45	\$0.00	\$0.00
SB Tax			
Total Credits	\$278,858.47	\$59,223.44	\$7,785.74

SB Accounts Debits	R2/3/94	C6/93	S6/93
Uncollected 7/1/93			
SB Tax	\$0.00	\$11,084.83	\$36,255.92
Committed			
SB Tax	\$40,070.17		
Added Taxes			
SB Tax			
Overpayments			
SB Tax			
Interest/Cost			
SB Tax	\$41.66	\$1,731.10	\$5,376.16
Total Debits	\$40,111.83	\$12,815.93	\$41,632.08

SB Accounts Credits	R2/3/94	C6/93	S6/93
Remitted			
SB Tax	\$31,584.37	\$11,084.83	\$36,255.92
Interest/Cost	\$41.66	\$1,731.10	\$5,376.16
Abatements			
SB Tax	\$331.41		
Deeded to the Town			
Uncollected 6/30/94	\$8,154.39	\$0.00	\$0.00
SB Tax			
Total Credits	\$40,111.83	\$12,815.93	\$41,632.08

```

=====
SB Accounts
Debits                2/93
=====
Uncollected 7/1/93
SB Tax                $351.18

Committed
SB Tax

Added Taxes
SB Tax

Overpayments
SB Tax

Interest/Cost
SB Tax                $91.80

-----
Total Debits          $442.98
=====

```

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=====
SB Accounts
Credits              2/93
=====
Remitted
SB Tax                $351.18
Interest/Cost        $91.80

Abatements
SB Tax

Deeded to the Town

Uncollected 6/30/94    $0.00
SB Tax

-----
Total Credits          $442.98
=====

```

Cecile Y. Nichols
Tax Collector

Town of Hudson
Tax Collector's Report
Sewer Betterment Liens - FY 94
Form MS-61

=====			
SB Lien Accounts			
Debits	6/27/94	C9/28/93	S9/28/93
=====			
Unredeemed 7/1/93			
Executed	\$16,340.81	\$5,575.55	\$27,049.23
Interest/Costs	\$11.76	\$177.38	\$1,735.89

Total Debits	\$16,352.57	\$5,752.93	\$28,785.12
=====			

=====			
SB Lien Accounts			
Credits	6/27/94	C9/28/93	S9/28/93
=====			
Remitted			
SB Lien	\$1,783.56		\$23,038.29
Interest/Cost	\$11.76	\$177.38	\$1,735.89
Abatements			
SB Lien			
Deeded to the Town			
Uncollected 6/30/94			
SB Lien	\$14,557.25	\$5,575.55	\$4,010.94

Total Credits	\$16,352.57	\$5,752.93	\$28,785.12
=====			

=====			
SB Lien Accounts			
Debits	7/2/93	6/2/93	S9/10/92
=====			
Unredeemed 7/1/93		\$2,481.30	\$11,775.87
Executed	442.98		
Interest/Costs	\$20.27	\$150.34	\$3,406.92

Total Debits	\$463.25	\$2,631.64	\$15,182.79
=====			

=====			
SB Lien Accounts			
Credits	7/2/93	6/2/93	S9/10/92
=====			
Remitted			
SB Lien	\$442.98	\$1,317.43	\$9,308.40
Interest/Cost	\$20.27	\$150.34	\$3,406.92
Abatements			
SB Lien		\$49.26	
Deeded to the Town		\$439.52	
Uncollected 6/30/94			
SB Lien	\$0.00	\$675.09	\$2,467.47

Total Credits	\$463.25	\$2,631.64	\$15,182.79
=====			

=====		
SB Lien Accounts		
Debits	C9/10/92	6/29/92
=====		
Unredeemed 7/1/93	\$4,939.81	\$1,342.02
Executed		
Interest/Costs	\$884.56	\$372.90

Total Debits	\$5,824.37	\$1,714.92
=====		

=====		
SB Lien Accounts		
Credits	C9/10/92	6/29/92
=====		
Remitted		
SB Lien	\$4,939.81	\$1,342.02
Interest/Cost	\$884.56	\$372.90
Abatements		
SB Lien		
Deeded to the Town		
Uncollected 6/30/94		
SB Lien	\$0.00	\$0.00

Total Credits	\$5,824.37	\$1,714.92
=====		

Cecile Y. Nichols
Tax Collector

Town of Hudson
Tax Collector's Report
Sewer Rents - FY 94
Form MS-61

Sewer Accounts Debits	Levy 1994	Back Billing
Uncollected 7/1/93		
Sewer Tax	\$331,438.30	\$20,130.78
Committed		
Sewer Tax	\$1,261,496.29	
Added Taxes		
Sewer Tax	\$24,871.20	\$6,001.04
Overpayments		
Sewer Tax	(\$573.63)	
Interest/Cost		
Sewer Tax	\$24,930.05	\$2,347.05
Total Debits	\$1,642,162.21	\$28,478.87

Sewer Accounts Credits	Levy 1994	Back Billing
Remitted		
Sewer Tax	\$1,492,272.84	\$13,693.40
Interest/Cost	\$24,930.05	\$2,347.05
Abatements		
Sewer Tax	\$2,222.18	\$622.44
Deeded to the Town		
Uncollected 6/30/94		
Sewer Tax	\$122,737.14	\$11,815.98
Total Credits	\$1,642,162.21	\$28,478.87

Cecile Y. Nichols
Tax Collector

Town of Hudson
Tax Collector's Report
Sewer Lien Accounts - FY 94
Form MS-61

Sewer Lien Accounts Debits	Levies 1993	1992	1991
Unredeemed 7/1/93		\$47,662.29	\$23,567.65
Executed	\$87,933.91		
Interest/Costs	\$5,269.56	\$7,109.83	\$9,901.87
Total Debits	\$93,203.47	\$54,772.12	\$33,469.52

Sewer Lien Accounts Credits	Levies 1993	1992	1991
Remitted			
Sewer Tax	\$49,719.53	\$26,246.56	\$22,534.67
Interest/Cost	\$5,269.56	\$7,109.83	\$9,901.87
Abatements			
Sewer Tax	\$231.57		
Deeded to the Town			
Uncollected 6/30/94			
Sewer Tax	\$37,982.81	\$21,415.73	\$1,032.98
Total Credits	\$93,203.47	\$54,772.12	\$33,469.52

Sewer Lien Accounts Debits	1990	1989	1988
Unredeemed 7/1/93	\$600.46	\$166.87	\$429.86
Executed			
Interest/Costs	\$134.38		\$4.63
Total Debits	\$734.84	\$166.87	\$434.49

Sewer Lien Accounts Credits	1990	1989	1988
Remitted			
Sewer Tax	\$318.83	\$0.00	\$11.83
Interest/Cost	\$134.38	\$0.00	\$4.63
Abatements			
Sewer Tax			
Deeded to the Town			
Uncollected 6/30/94			
Sewer Tax	\$281.63	\$166.87	\$418.03
Total Credits	\$734.84	\$166.87	\$434.49

=====	
Sewer Lien Accounts	1987
Debits	
=====	
Unredeemed 7/1/93	\$560.38
Executed	
Interest/Costs	

Total Debits	\$560.38
=====	

=====	
Sewer Lien Accounts	1987
Credits	
=====	
Remitted	
Sewer Tax	\$0.00
Interest/Cost	\$0.00
Abatements	
Sewer Tax	
Deeded to the Town	
Uncollected 6/30/94	
Sewer Tax	\$560.38

Total Credits	\$560.38
=====	

Cecile Y. Nichols
Tax Collector

Town of Hudson
Tax Collectors' Report
Tax Accounts - FY 94
Form MS-61

Tax Accounts Debits	Levies 1994	1993	Land Use
collected 7/1/93			
Property Tax	\$0.00	\$3,476,160.03	
Land Use Change Tax			\$0.00
Yield Tax			
mitted			
Property Tax	\$12,758,354.74	\$12,936,526.17	
Land Use Change Tax			\$54,600.00
Yield Tax			
ded Taxes			
Property Tax			
Land Use Change Tax			
Yield Tax			
erpayments			
Property Tax	\$14,943.71	\$51,027.54	\$2,033.30
terest/Cost			
Property Tax		\$203,471.24	
Land Use Change Tax			
Yield Tax			
tal Debits	\$12,773,298.45	\$16,667,184.98	\$56,633.30

=====			
Tax Accounts			
Debits	Yield Tax	Meadows	Sunshine
=====			
Uncollected 7/1/93			
Property Tax			
Land Use Change Tax			
Yield Tax	\$604.00		
Committed			
Property Tax		\$14,821.64	\$8,220.00
Land Use Change Tax			
Yield Tax	\$3,476.30		
Added Taxes			
Property Tax			
Land Use Change Tax			
Yield Tax			
Overpayments			
Property Tax			
Interest/Cost			
Property Tax			
Land Use Change Tax		\$318.57	
Yield Tax	\$20.26		\$130.78

Total Debits	\$4,100.56	\$15,140.21	\$8,350.78
=====			

Town of Hudson
Tax Collectors' Report
Tax Accounts - FY 94
Form MS-61

Tax Accounts Credits	Levies 1994	1993	Land Use
emitted			
Property Tax	\$8,506,438.71	\$16,419,573.52	
Land Use Change Tax			\$50,600.00
Yield Tax			
Interest/Cost		\$203,471.24	\$2,033.30
batements			
Property Tax	\$85.73	\$44,140.22	
Yield Tax			
eeded to the Town	\$1,745.04		
ncollected 6/30/94			
Property Tax	\$4,265,028.97	\$0.00	
Land Use Change Tax			\$4,000.00
Yield Tax			
otal Credits	\$12,773,298.45	\$16,667,184.98	\$56,633.30

=====			
Tax Accounts			
Credits	Yield Tax	Meadows	Sunshine
=====			
Remitted			
Property Tax		\$14,821.64	\$8,220.00
Land Use Change Tax			
Yield Tax	\$3,343.30		
Interest/Cost	\$20.26	\$318.57	\$130.78
Abatements			
Property Tax			
Yield Tax			
Deeded to the Town			
Uncollected 6/30/94			
Property Tax		\$0.00	\$0.00
Land Use Change Tax			
Yield Tax	\$737.00		

Total Credits	\$4,100.56	\$15,140.21	\$8,350.78
=====			

Cecile Y. Nichols
Tax Collector

Town of Hudson
Tax Collector's Report
Tax Lien Accounts - FY 94
Form MS-61

Tax Lien Accounts Debits	Levies 1993	1992	1991
Unredeemed 7/1/93		\$1,615,125.94	\$834,568.25
Executed	\$1,380,830.46		
Interest/Costs	\$1,423.62	\$93,226.22	\$219,719.47
Total Debits	\$1,382,254.08	\$1,708,352.16	\$1,054,287.72

Tax Lien Accounts Credits	Levies 1993	1992	1991
Remitted			
Property Tax	\$131,869.25	\$839,810.96	\$736,930.57
Interest/Cost	\$1,423.62	\$93,226.22	\$219,719.47
Payments			
Property Tax		\$2,290.69	\$1,366.83
Referred to the Town	\$6,229.15	\$6,358.29	\$5,605.94
Uncollected 6/30/94			
Property Tax	\$1,242,732.06	\$766,666.00	\$90,664.91
Total Credits	\$1,382,254.08	\$1,708,352.16	\$1,054,287.72

=====			
Tax Lien Accounts			
Debits	1990	1989	1988
=====			
Unredeemed 7/1/93	\$22,490.43	\$6,602.69	\$5,943.38
Executed			
Interest/Costs	\$7,576.17	\$1,498.42	\$1,719.86

Total Debits	\$30,066.60	\$8,101.11	\$7,663.24
=====			

=====			
Tax Lien Accounts			
Credits	1990	1989	1988
=====			
Remitted			
Property Tax	\$18,239.89	\$2,460.48	\$2,215.70
Interest/Cost	\$7,576.17	\$1,498.42	\$1,719.86
Abatements			
Property Tax	\$158.68		
Deeded to the Town			
Uncollected 6/30/94			
Property Tax	\$4,091.86	\$4,142.21	\$3,727.68

Total Credits	\$30,066.60	\$8,101.11	\$7,663.24
=====			

Tax Lien Accounts Debits	1987	Land Use	Demolitions Sunshine/Meadows
Unredeemed 7/1/93	\$1,055.92	\$19,453.95	
Executed			\$23,490.99
Interest/Costs	\$1,009.17	\$1,646.31	\$2,053.26
Total Debits	\$2,065.09	\$21,100.26	\$25,544.25

Tax Lien Accounts Credits	1987	Land Use	Demolitions Sunshine/Meadows
Remitted			
Property Tax	\$1,055.92	\$19,453.95	\$15,140.21
Interest/Cost	\$1,009.17	\$1,646.31	\$2,053.26
Abatements			
Property Tax			
Deeded to the Town			
Uncollected 6/30/94			
Property Tax	\$0.00	\$0.00	\$8,350.78
Total Credits	\$2,065.09	\$21,100.26	\$25,544.25

Cecile Y. Nichols
Tax Collector

TOWN OF HUDSON
Office of the Town Clerk
7/1/93 - 6/30/94

=====

RECEIPTS

Boat Permits	\$ 8,967.79
Dog Fines	735.00
Dog License	5,213.00
Motor Vehicle	1,634,108.00
Miscellaneous	22,321.89
	<hr/> \$ 1,671,345.68

OCCURENCES

Births	0
Marriages	164
Deaths	41

Cecile Nichols
Cecile Nichols
Town Clerk

A TRUE COPY ATTEST

Cecile Y. Nichols
TOWN CLERK

**TOWN OF HUDSON
ANNUAL TOWN MEETING
March 8, 1994**

Moderator Shawn Jasper opened the polls, at 7:00 AM, for voting at Hudson Lions Hall, Lions Avenue, Hudson, New Hampshire. Absentee ballots were processed after the polls closed. Moderator Shawn Jasper closed the polls at 8:00 PM. The following were elected:

1. TOWN

Selectman (3 year term)
Howard L. Dillworth, Jr.
E. Lorraine Madison

Budget Committee (3 year term)
John Beike
John M. Drabinowicz
Clifford S. Steele, Jr.

Checklist Supervisor (6 year term)
Marcuette Anderson

Library Trustee (3 year term)
Carol D. Linscott

Moderator (2 year term)
Shawn N. Jasper

Treasurer (3 year term)
Therese M. Dubowik

Trustee of Trust Fund (3 year term)
Joseph Wozniak

2.

CHARTER COMMISSION

"Shall a charter commission be established for the purpose of establishing a new municipal charter?"
FAILED **YES 532 NO 838**

ZONING ORDINANCE REFERENDUM QUESTIONS

3. COMPREHENSIVE ZONING ORDINANCE REVISION

Amendment #1 Are you in favor of the adoption of Amendment #1, as proposed by the Planning Board, to the town zoning ordinance as follows:

The draft Zoning Ordinance proposes a complete replacement to the existing Zoning Ordinance, with articles that include Title and Purpose; Definitions, General Provisions; Establishment of Districts; Permitted Uses; Special Exceptions, Dimensional Requirements; Nonconforming Uses, Structures, and Lots; Wetland Conservation District; Manufactured Housing; Open Space Development; Signs; Elderly Housing; Enforcement and Miscellaneous Provisions. Also proposed are changes to zoning district names and changes to the official Zoning Map.

"Approved by the Planning Board"

PASSED **YES 773 NO 755**

4. DELETE ARTICLE IX, PLANNED RESIDENTIAL DEVELOPMENT

Amendment #2 Are you in favor of the adoption of Amendment #2, as proposed by petition, to the town zoning ordinance as follows:

This amendment would delete the Planned Residential Development provisions from the Hudson Zoning Ordinance. "Disapproved by the Planning Board"

FAILED **YES 281 NO 1204**

5. DELETE USE OF HOTELS AND MOTELS FROM RURAL ZONE

Amendment #3 Are you in favor of Amendment #3, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of hotels and motels from the Rural Zone. "Disapproved by the Planning Board"

FAILED **YES 406 NO 1131**

6. ALLOW DIRECTORY SIGNS IN INDUSTRIAL AND COMMERCIAL PARKS

Amendment #4 Are you in favor of Amendment #4, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would allow directory signs in industrial and commercial parks. "Approved by the Planning Board"

PASSED YES 1233 NO 332

7. DELETE THE USE OF HEAVY MANUFACTURING FROM THE RURAL ZONE

Amendment #5 Are you in favor of Amendment #4, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of heavy manufacturing from the Rural Zone. "Approved by the Planning Board"

PASSED YES 982 NO 573

8. DELETE THE USE OF WAREHOUSE FOR MANUFACTURING OR WHOLESALE TRADE FROM THE RURAL ZONE

Amendment #6 Are you in favor of Amendment #6, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of warehouse for manufacturing or wholesale trade from the Rural Zone.

"Disapproved by the Planning Board"
FAILED YES 413 NO 1095

9. DELETE THE USE OF ESTABLISHMENTS SELLING NEW AUTOMOBILES OR NEW AND USED AUTOMOBILES AND TRUCKS, NEW AUTOMOBILE TIRES AND OTHER ACCESSORIES, AIRCRAFT, BOATS, MOTORCYCLES AND HOUSEHOLD TRAILERS FROM THE RURAL ZONE.

Amendment #7 Are you in favor of Amendment #7, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of establishments selling new automobiles or new and used automobiles and trucks, new automobile tires and other accessories, aircraft, boats, motorcycles and household trailers from the Rural Zone.

"Disapproved by the Planning Board"
FAILED YES 456 NO 1080

10. DELETE THE USE OF PARKING OR STORING OF HEAVY TRUCKS FROM THE RURAL ZONE.

Amendment #8 Are you in favor of Amendment #8, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of parking or storing of heavy trucks from the Rural Zone. "Disapproved by the Planning Board"
FAILED YES 462 NO 1068

11. DELETE THE USE OF AUTOMOTIVE REPAIR, AUTOMOBILE SERVICES AND GARAGES FROM THE RURAL ZONE

Amendment #9 Are you in favor of Amendment #9, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of automotive repair, automobile services and garages from the Rural Zone. "Disapproved by the Planning Board"
FAILED YES 379 NO 1151

12. DELETE THE USE OF TAXI AND BUS TERMINALS FROM THE RURAL ZONE

Amendment #10 Are you in favor of Amendment #10, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of taxi and bus terminals from the Rural Zone. "Disapproved by the Planning Board"
FAILED YES 329 NO 1189

13. DELETE THE USE OF MOTION PICTURE ESTABLISHMENT, INDOOR FROM THE RURAL ZONE

Amendment #11 Are you in favor of Amendment #11, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of motion picture establishment, indoor from the Rural Zone. "Disapproved by the Planning Board"
FAILED YES 331 NO 1184

14. DELETE THE USE OF MISCELLANEOUS REPAIR FROM THE RURAL ZONE

Amendment #12 Are you in favor of Amendment #12, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of miscellaneous repair from the Rural Zone. "Disapproved by the Planning Board"

FAILED YES 288 NO 1201

15. DELETE THE USE OF LIGHT MANUFACTURING FROM THE RURAL ZONE

Amendment #13 Are you in favor of Amendment #13, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of light manufacturing from the Rural Zone. "Disapproved by the Planning Board"

FAILED YES 330 NO 1162

16. DELETE THE USE OF MINING AND QUARRYING FROM THE RURAL ZONE

Amendment #14 Are you in favor of Amendment #14, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of mining and quarrying from the Rural Zone. "Planning vote was a tie/no approval or disapproval"

FAILED YES 592 NO 891

17. DELETE THE USE OF PLANNED SHOPPING CENTER OF EIGHT (8) ACRES OR MORE FROM THE RURAL ZONE

Amendment #15 Are you in favor of Amendment #15, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of planned shopping center of eight (8) acres or more from the Rural Zone. "Disapproved by the Planning Board"

FAILED YES 469 NO 1046

18. DELETE THE USE OF COMMERCIAL PARKING LOT OR STRUCTURE FROM THE RURAL ZONE

Amendment #16 Are you in favor of Amendment #16, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of commercial parking lot or structure from the Rural Zone. "Disapproved by the Planning Board"

FAILED YES 409 NO 1069

19. DELETE THE USE OF AIRPORT AND LANDING STRIP AND/OR HELIPORT OR PAD FROM THE RURAL ZONE

Amendment #17 Are you in favor of Amendment #17, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of airport and landing strip and/or heliport or pad from the Rural Zone. "Disapproved by the Planning Board"

FAILED YES 448 NO 1049

20. DELETE THE USE OF TRUCKING SERVICE AND WAREHOUSING FROM THE RURAL ZONE

Amendment #18 Are you in favor of Amendment #18, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment would delete the use of trucking service and warehousing from the Rural Zone. "Disapproved by the Planning Board"

FAILED YES 448 NO 1046

21. HUDSON ZONING MAP CHANGES IN VICINITY OF RIVER AND CHALIFOUX ROADS

Amendment #19 Are you in favor of Amendment #19, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment will change from a Rural (D) District to a Residential-Two (A-2) District (or an R-2 District if the Draft Zoning Ordinance dated November 8, 1993 is adopted), an area located in the southwestern section of the town described as Assessor's Map 4, Lots 1 through 5, 5-1, 5-2, 6, 8, and 4-80 through 4-89. This area is located at River and Chalifoux Roads. "Approved by the Planning Board"

PASSED YES 922 NO 536

**22. HUDSON ZONING MAP CHANGES IN VICINITY OF GREEN MEADOWS
SUBDIVISION AND PART OF CHALIFOUX ROAD**

Amendment #20 Are you in favor of Amendment #20, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment will change from a Rural (D) District to a Single Family (A-1SF) District (or an R-1 District if the Draft Zoning Ordinance dated November 8, 1993 is adopted), an area located in the southwestern section of the town described as Assessor's Map 1, Lots 1-1, 1-2, 2, 2-1, 3, 6-1, 6-16 through 6-19; Assessor's Map 4, Lots 4-1 through 4-79. This area includes the Green Meadows Subdivision and part of Chalifoux Road. "Approved by the Planning Board"

PASSED YES 937 NO 526

23. HUDSON ZONING MAP CHANGES IN VICINITY OF CLEMENT ROAD, SULLIVAN ROAD, MEADOW DRIVE, HILLSIDE DRIVE, PAGET DRIVE, LUND DRIVE AND HEDGEROW DRIVE

Amendment #21 Are you in favor of Amendment #21, as proposed by petition, to the town Zoning Ordinance as follows:

This amendment will change from Rural (D) District to a Residential (A-1) District, an area located in the northeastern section of the town described as Assessor's Map 27, Lots 25, 28 through 32, 34, 34-1, 35 through 39, 41, 41-1; Assessor's Map 32, Lots 39 through 42, 44, 45, 45-1, 46 Through 50, 50-1 through 50-5, 51, 53, 64, 115 through 127, 128, 146 through 160, 161 through 180. This area includes Clement Road, Sullivan Road, Meadow Drive, Hillside Drive, Paget Drive, Lund Drive and Hedgerow Drive. "Approved by the Planning Board"

PASSED YES 947 NO 520

**DELIBERATIVE SESSION ARTICLES
Saturday, March 12, 1994**

Moderator Shawn Jasper called the meeting to order at 10:10 a.m.; the meeting was held at Hudson Memorial School. The Hudson Police Department's Color Guard presented the colors. Mr. Stanley Searles, Hudson's 1994 Citizen of the Year, led the pledge of allegiance to the Flag of the United States of America. Rev. David Howe, the Police and Fire Department Chaplain, then gave an invocation.

Moderator Jasper reviewed the ground rules asking all members of the body to make sure that they had the errata sheet for the Annual Report document as well as other reference documentation that had been made available at the door.

Moderator Jasper then introduced the members of the Board of Selectmen: Chairman Ralph Scott, Joseph Wozniak, Ann Seabury and Rhona Charbonneau. Moderator Jasper then introduced Mr. Gerry Pfarner, Chairman of the Budget Committee, who in turn introduced the members of the Budget Committee sitting at the front table: Ken Cantara, Nan Cote, Howard Dilworth, Jr., John Knowles, Steve Middlemiss, Bill Olszewski, Ann Seabury, Cliff Steele and Kevin Walsh.

Moderator Jasper asked for a motion to allow the following nonresidents to be seated in the first two rows of seats on the meeting room floor: Town Attorney John Ratigan, Finance Director Lydia Angell, Chief of Police Richard Gendron, Department of Public Works Manager Mark DeVine, Town Planner Mike Reynolds, Zoning Administrator Susan Snide, Town Administrator Paul Sharon, Executive Assistant Priscilla Boisvert, State Representative (Nashua) Elizabeth Cepaitis, as well as members of the press.

Moderator Jasper called for a verbal vote on the motion and, after hearing the vote, declared the motion to seat certain nonresidents had passed.

Moderator Jasper recognized Selectman Chairman Scott for dedication of the 1993 Town Report. Chairman Scott asked Mr. Robert Hamilton to come forward and then proclaimed a testimonial dedication for his wife, Barbara Hamilton, past Recreation Department Director and long-time teacher, who had passed away during the preceding year.

Moderator Jasper then proceeded to the first warrant article to be acted upon at the Town Meeting, the earlier articles having been disposed of on Election Day, March 8, 1994.

PETITION BOND ARTICLE

Article #24 Ladder Truck Replacement

"To see if the Town will vote to raise and appropriate the sum of \$420,000.00 for the purchase of a new custom, 100' Aerial Ladder Truck complete with ground ladders, pre-piped waterway, enclosed cap and aluminum construction and to authorize the issuance of not more than \$420,000.00 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33), and to authorize the Board of Selectmen to issue and sell such bonds or notes and to determine the rate (s) of interest thereon." (Not recommended by the Board of Selectmen) (Not recommended by the Budget Committee)

A motion was made by Gerry Paquette, with seconds being offered throughout the house, to adopt this article as read. Mr. Bill Roth expressed a desire to hear information on this request from Fire Chief Mason. Selectman Wozniak moved to amend the article by deleting the entire article and substituting the following text:

"To see if the Town will vote to raise and appropriate the sum of Three Hundred Ninety-Five Thousand Dollars (\$395,000) for the purchase of a new, custom, 100-foot Aerial Ladder Truck, complete with ground ladders, pre-piped waterway, enclosed cab, aluminum construction, and associated ladder Truck equipment, said purchase to be accomplished by a lease purchase agreement."

A second was offered from the floor. After some explanation on the amendment, Moderator Jasper called for a verbal vote on the amendment. After hearing the vote, declared that the amendment to Article #24 was adopted.

There was much debate and questions on the article. Moderator Jasper called for a verbal vote on the motion. After hearing the vote, declared that Article #24 was adopted as amended.

Mr. Robert Clegg made a motion to restrict reconsideration of Article #24. Moderator Jasper noted that seconds were offered throughout the house. There being no further discussion, Moderator Jasper called for a verbal vote on the motion to restrict reconsideration. After hearing the vote, declared that reconsideration of Article #24 was restricted.

SELECTMEN ARTICLES

Article #25 Route 3A (Lowell Road) at Birch Street Intersection Project Bond

"To see if the Town will vote to raise and appropriate the sum of \$320,000.00 (gross budget) to construct/install at Route 3A and Birch Street: a traffic signal, connector road to Belknap Street, sidewalks (between Pelham Road and Central Street), landscaping, and the cost of land taking, and to authorize the issuance of not more than \$320,000.00 of bonds or notes in accordance with the provision of the Municipal Finance Act (RSA Chapter 33), and to authorize the Board of Selectmen to issue and sell such bonds or notes and to determine the rate (s) of interest thereon. The appropriation/bond issuance may be lessened by any federal, state, or private funds make available to the Town." (Recommended by the Board of Selectmen) (Not recommended by the Budget Committee)

A motion was made by Selectman Wozniak, and seconded by Selectman Seabury, to adopt this article as read. After some discussion in support and in opposition to the article, Mr. John Drabinowicz moved to amend the article by striking it in its entirety and inserting in its place the following words:

"To see if the Town will vote to raise and appropriate the sum of \$100,000 to install a traffic signal at the intersection of Lowell Road and the southern end of Covert County Road."

A second was offered from the floor. After some discussion in opposition to the amendment, Moderator Jasper called for a verbal vote on the amendment. After hearing the vote, declared that the amendment to Article #25 was defeated. Moderator Jasper then called for a verbal vote on the motion to close the polls. After hearing the vote, he declared the polls to be closed on Article #25. Moderator Jasper then reported that 313 votes had been cast, with 84 Yes votes and 198 No votes. Article #25 was defeated.

Article #26 Adopting Town Operating Budget

"To see what some of money the Town will raise and appropriate for the operational expenses of the Town for the forthcoming year (See posted Town Budget). (With recommendation of the Budget Committee)."

A motion to adopt article #26 in the amount of \$12,510,248 was made by Budget Committee Chairman Pfarner with seconds offered throughout the house.

Selectman Wozniak moved to amend and seconded by Selectman Seabury to include the words:

"To amend 5552 - Streets, from \$1,280,188.00 to \$1,355,188.00."

After some discussion on the amendment, Moderator Jasper called for a verbal vote on the proposed amendment. After hearing the vote, declared that the amendment to Article #26 was defeated.

Moderator Jasper then called for a verbal vote on the motion to adopt the town budget in the amount of \$12,510,248. After hearing the vote, declared that Article #26 was adopted.

Article #27 Negotiated Wage and Benefit Increases, Professional Management Association

"To see if the Town will vote to ratify the financial terms of the collective bargaining agreement reached between the Board of Selectmen and the Hudson Professional Management Association, the term of the agreement extends from July 1, 1993 until June 30, 1994, and further to raise and appropriate the sum of \$13,550.00 which represents the cost of wage and benefit increases arising under the agreement." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

A motion was made by Selectman Chairman Scott, with seconds being offered throughout the house, to adopt the article as read. There being no debate, Moderator Jasper called for a verbal vote on the motion. After hearing the vote, declared that Article #27 was adopted.

Article #28 Multi-purpose Plow Truck Replacement

"To see if the Town will vote to raise and appropriate the sum of \$65,000.00 for the purchase of a replacement Multi-purpose Plow Truck to include heavy duty cap and chassis, dump body, snow plow with appurtenances, and salt/sander unit for the Department of Public Works." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

A motion was made by Selectman Wozniak, and seconded by Selectman Seabury, to adopt the article as read. Selectman Wozniak then moved to amend the article which was seconded by Mr. Brewer.

Change the amount from \$65,000 to \$77,000 and then adding at the end a new sentence "The appropriation may be offset by moneys derived from trade-in of the present vehicle, anticipated revenue of \$12,000."

After some discussion, Moderator Jasper called for a verbal vote on the amendment. After hearing the vote, declared that the amendment to article was adopted. Selectman Wozniak spoke on the main motion. There being no further debate, Moderator Jasper called for a verbal vote on the motion. After hearing the vote, declared that Article #28 was adopted as amended.

Article #29 Vactor Truck Replacement

"To see if the Town will vote to raise an appropriate the sum of \$120,000.00 for the purchase of a replacement Vactor Truck to include high pressure water gun system for sewer rodding and nine cubic yard vacuum cleaning capabilities, for the Department of Public Works, with 50% of said sum being allocated to the Town budget and 50% of said sum being allocated to the Sewer Utility Budget." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

A motion was made by Selectman Wozniak, and seconded by Selectman Seabury, to adopt the article as read. Selectman Wozniak then moved to amend the article.

To increase the value from \$120,000 to \$150,000 and to add a new last sentence reading "The appropriation may be offset by moneys derived from trade-in of the present vehicle, anticipated revenue of \$30,000."

After some discussion in favor of and in opposition to Selectman Wozniak's amendment Moderator Jasper called for a verbal vote on the amendment. After hearing the vote, declared that the amendment to article #29 was adopted.

Mr. Leonard Lathrop, 31 Winslow Farm Road, proposed a new amendment with seconds being offered throughout the house. His intent was to question the 50:50 split between the town and sewer department.

The amendment would change this to a 20:80 split, based on the utilization of the truck for the sewer department.

After some debate in opposition, Moderator Jasper then called for a verbal vote on the amendment. After hearing the vote, declared that this second-degree amendment to article #29 was defeated.

There being no further debate, Moderator Jasper called for a verbal vote on the motion. After hearing the vote, declared that Article #29 was adopted as amended.

Article #30 Merrimack River Boat Ramp at Merrill Park Construction Project, Capital Reserve Fund

"To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of constructing a boat ramp and to raise and appropriate the sum of \$10,300.00 to be placed in the fund and to designate the Board of Selectmen as the agents to expend." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

A motion was made by Selectman Seabury, with seconds being offered throughout the house, to adopt the article as read. After some discussion, Moderator Jasper called for a verbal vote on the article. After hearing the vote, declared that Article #30 was adopted.

Article #31 Hazardous Materials Ordinance

"Shall the Town of Hudson adopt a hazardous materials ordinance pursuant to the authority set forth in RSA 31:39, 41:11, 47:17, VII, and 154 and repeal in its entirety Hudson Town Ordinance R90-10?

This ordinance proposes to repeal the presently existing hazardous materials ordinance and to adopt a new ordinance which is consistent with the intermunicipal agreement which has been entered into with other surrounding municipalities regarding hazardous material incidents. This ordinance specifically provides that a person who creates a hazardous materials incident is responsible for the cost of clean-up, which may include not only materials but labor expended by town personnel and by personnel of other communities in cleaning up such an incident.

A motion was made by Selectman Chairman Scott and seconded by Mr. Jack Brewer to adopt the article as read. There being no discussion, Moderator Jasper called for a verbal vote on the article. After hearing the vote, declared that Article #31 was adopted.

Article #32 Establishment of Fees

"Shall the Town of HUDSON accept the provisions of RSA 41:9-a providing that any town at an annual or special meeting may adopt an article authorizing the Board of Selectmen to establish or amend fees without further vote of the Town. Said fees shall be for the license or permit which is a part of a regulatory program or fees for the use or occupancy of any public revenue-producing facility (including water works, sewage systems, sewage treatment or disposal facilities, solid waste disposal or resource recovery facilities, parking facilities, or any other real or personal property interest owned or controlled by the municipality from the operation of which revenues are expected to be derived by the municipality)."

A motion was made by Selectman Wozniak, and seconded by Selectman Chairman Scott, to adopt the article as read. After some discussion, Mr. John Drabinowicz, 8 Deerfield Avenue, offered an amendment to the article to read:

"to lower fees."

and was seconded by an unidentified person. Moderator Jasper called for a verbal vote on the amendment. After hearing the vote, declared that the amendment to Article #32 failed.

Moderator Jasper noted that the discussion was back to the main question. There being no further discussion, Moderator Jasper called for a verbal vote on the motion. After hearing the vote, declared that Article #32 was adopted.

Article #33 To borrow in anticipation of taxes

"Shall the Town accept the provision of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific recession of such authority, the Selectmen to issue tax anticipation notes?"

A motion was made by Selectman Chairman Scott, and seconded by Selectman Seabury, to adopt the article as read. After some discussion, Moderator Jasper called for a verbal vote on the motion. After hearing the vote, declared that Article #33 was adopted.

Article #34 Disposal of tax deeded property

"To see if the Town will vote to authorize indefinitely, until rescinded, the Board of Selectmen to dispose of tax deeded property by either sealed bids, public auction, or charitable transfer, said disposal of tax deeded property may contain such conditions or stipulations as the Selectmen find to be in the best interest of the town."

A motion was made by Selectman Chairman Scott, and seconded by Selectman Wozniak, to adopt the article as read. After some discussion, Moderator Jasper called for a verbal vote on the article. After hearing the vote, declared that Article #34 was adopted.

Article #35 Municipal officials indemnification

"To see if the Town will vote to reaffirm the provisions of RSA 31:105 regarding indemnifying municipal officials and employees for damages and expenses arising out of any claim, suit or judgement as a result of negligence if the indemnified person at the time of any accidents resulting in injury, damage or destruction, was acting within the scope of his or her employment at the time of the incident; and, further that the Town shall indemnify and provide a legal defense to all municipal officials and employees against whom a claim or suit is brought when they have acted within the scope of their employment."

A motion was made by Selectman Seabury, and seconded by Selectman Wozniak, to adopt the article as read. After some discussion on the article, Moderator Jasper called for a verbal vote on the article. After hearing the vote, declared that Article #35 was adopted.

Article #36 General Acceptance of Grants

"Shall the Town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescision of such authority, the Selectmen to apply for, accept and expend, without further action by the Town Meeting, unanticipated money from a state, federal, or other governmental unit or private source which becomes available during the fiscal year?"

A motion was made by Selectman Seabury, and seconded by Selectman Chairman Scott, to adopt the article as read. There being no debate, Moderator Jasper called for a verbal vote on the motion to adopt. After hearing the vote, declared that Article #36 was adopted.

Article #37 Library General Acceptance of Grants

"Shall the Town accept the provisions of RSA 202-A:4c providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescision of such authority, the public library trustees to apply for, accept and expend, without further action by the Town Meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year?"

A motion was made by Selectman Seabury, and seconded by Ms. Mary Jane Ames, 10 Sandhill Road, to adopt the article as read. There being no debate, Moderator Jasper called for a verbal vote on the motion. After hearing the vote, declared that Article #37 was adopted.

Article #38 Establish Earned Time Fund

"To see if the municipality will vote to create an expendable trust fund under the provisions of RSA 31:19-a, to be known as the earned time fund (the establishment of which has been mandated by the town auditors) for the purpose of setting aside monies to cover earned time liability, and to raise and appropriate the sum of One Dollar (\$1.00) toward this purpose, and to designate the Board of Selectmen as the agents to expend." (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

A motion was made by Selectman Wozniak, and seconded by Selectman Seabury, to adopt the article as read. After some discussion on the article, Moderator Jasper called for a verbal vote on the motion. After hearing the vote, declared that Article #38 was adopted.

Article #39 Acceptance of Streets

"To see if the Town will vote to accept the following streets:

Alpine Avenue	150 feet more or less
Cathedral Lane	1,245 feet more or less
Campbello Street	693 feet more or less
Cherry Street	325 feet more or less
Edgewood Drive	1,190 feet more or less
Elder Street	235 feet more or less
Evergreen Drive	1,400 feet more or less
Falcon Drive	1,080 feet more or less
Garrison Farm Road	1,397 feet more or less
Ireland Street	280 feet more or less
Little Hale's Lane	642 feet more or less
Mallard Drive	1,575 feet more or less
Rangers Drive	1,975 feet more or less
Raven Drive	957 feet more or less
Robin Drive	2,258 feet more or less
Timber Lane	240 feet more or less
Wissahickson Drive	740 feet more or less

A motion was made by Selectman Chairman Scott, and seconded by Selectman Wozniak, to adopt the article as read. Selectman Wozniak rose to offer the following amendment:

"To delete Campbello Street and Garrison Farm Road from the list of streets to be accepted by the town and to change the linear feet on Falcon Drive from 1080 feet to 700 feet and Robin Drive from 2258 to 560 feet."

Selectman Seabury seconded the amendment. After some discussion on the amendment, Moderator Jasper called for a verbal vote on the amendment. After hearing the vote, declared that Amendment to Article #39 was adopted.

There being no further debate, Moderator Jasper called for a verbal vote on the article as amended. After hearing the vote, declared that Article #39 was adopted as amended.

Article #40 Delegation of authority to Board of Selectmen/ Acceptance of Streets

"To see if the Town will authorize a delegation of authority pursuant to RSA 674:40-a to the Board of Selectmen to accept dedicated streets without further vote of Town Meeting."

A motion was made by Selectman Wozniak, and seconded by Selectman Seabury, to adopt the article as read.

Mr. Howard Dilworth, Jr., 36 Old Derry Road, rose to offer the following amendment:

to add at the end of the article "and that a list of any accepted streets be listed in the annual Town Report."

Selectman Wozniak seconded the motion. There being no debate, Moderator Jasper called for a verbal vote on the amendment. After hearing the vote, declared that the amendment to Article #40 was adopted.

An unidentified speaker proposed an amendment:

to add at the end the phrase "only if such streets meet Town Standards."

Mr. Carl Howes seconded the motion. After some discussion in opposition to the amendment, Moderator Jasper called for a verbal vote on the amendment. After hearing the vote, declared that the amendment to Article #40 was adopted.

After some debate, Moderator Jasper called for a verbal vote on the article as amended. After hearing the vote, declared that Article #40 was adopted as amended.

Article #41 Garage Sales Ordinance

"Are you in favor adopting a garage sale ordinance proposed by the Board of Selectmen to regulate the length and frequency of garage sales?"

This ordinance would require that prior to holding a garage sale a person receive a permit for the sale from the Zoning Administrator. No person shall have more than three garage sales per year. Garage sales shall be limited to three consecutive days and held during daylight hours. There shall be a modest fee for the garage sale permit.

A motion was made by Selectman Charbonneau, and seconded by Selectman Seabury, to adopt the article as read. Selectman Charbonneau then offered an amendment:

"There shall be no fee for a garage sale permit."

Selectman Seabury seconded the motion. There being no debate, Moderator Jasper called for a verbal vote on the amendment. After hearing the vote, declared the amendment to Article #41 adopted.

There being no further debate, Moderator Jasper called for a verbal vote on the motion as amended. After hearing the vote, declared that Article #41 as amended was defeated.

PETITION ARTICLES

Article #42 In-house negotiations of union contracts

"To see if the Town will vote to transfer the duties of Town Negotiator to the current Town Attorney, thus removing the sum of \$22,142.70 allocated last fiscal year for the compensation of services paid to an outside negotiator."

A motion was made by Mr. Todd Hansen, and seconded by Mr. Jack Brewer, to adopt the article as read. After some debate in opposition, Moderator Jasper called for a verbal vote on the motion. After hearing the vote, declared that Article #42 was defeated.

Article #43 Animal Shelter

"To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to be used towards the building and/or equipping of an animal shelter. This sum to be added to the \$48,766.00 already raised by donations." (Recommended by the Board of Selectmen) (Not recommended by the Budget Committee)

A motion was made by Ms. Jean Serino, with seconds being offered throughout the house, to adopt the article as read. Several residents spoke in favor of the article. There being no further debate, Moderator Jasper called for a verbal vote on the motion. After hearing the vote, declared that Article #43 was adopted.

Article #44 Record keeping for town-owned Unicorn Park property.

"To see if the Town will vote to direct the Selectmen to maintain a continuing financial record of all income received and expenditures made in the acquisition, development, and preparation of the site identified as Unicorn Park and to report this financial information in detail, and year to date, in the Annual Town Report each year."

A motion was made by John Bednar, with seconds being offered throughout the house, to adopt the article as read. There being no debate, Moderator Jasper called for a verbal vote on the motion. After hearing the vote, declared that Article #44 was adopted.

Article #45 Repair of Memorial Middle School gymnasium floor

"To see if the Town of Hudson will vote to raise and appropriate the sum of Seventy-six Thousand Dollars (\$76,000.00), said monies to be used to replace the flooring at Memorial Middle School." (Not recommended by the Board of Selectmen) Not recommended by the Budget Committee)

A motion to table the article was made by Mr. Francoeur. There being no debate, Moderator Jasper called for a verbal vote on the motion. After hearing the vote, declared that Article #45 was tabled.

The 1994 Annual Town Meeting Adjourned at 3:04PM

A complete set of minutes is on file in the Town Clerk's Office

Town of Hudson
State of New Hampshire
Town Election
Tuesday, March 8, 1994

Total Number of Registered REPUBLICANS on Checklist	<u>3388</u>
Total Number of Registered DEMOCRATS on Checklist	<u>3254</u>
Total Number of LIBERTARIANS on Checklist	<u>40</u>
Total Number of UNDECLARED Names on Checklist	<u>2097</u>
Total Number of INDEPENDENTS on Checklist	<u>2764</u>
Total Number of NAMES on Checklist	<u>11543</u>

Total Number of REGULAR Ballots Cast	<u>1667</u>
Total Number of ABSENTEE Ballots Cast	<u>24</u>
Total Number of Ballots Cast	<u>1691</u>

Cecile Y. Nichols
Cecile Y. Nichols
Town Clerk

A TRUE COPY ATTEST

Cecile Y. Nichols
TOWN CLERK

TREASURER'S REPORT

Year Ended June 30, 1994

--- General Fund ---

Balance on Hand - July 1, 1993 \$ 8,153,398.91

Receipts:

Tax Collector	\$27,300,517.57
Town Clerk	1,671,345.68
Cash Receipts	3,104,560.03
Returned Cks.	(37,849.70)
Interest	193,638.14
Police Station Bond	1,500,000.00

TOTAL RECEIPTS \$33,732,211.72

TOTAL DISBURSEMENTS (32,026,974.85)

Balance on Hand - June 30, 1994 \$ 9,858,635.78

--- Sewer Accounts ---

Checking Account

Balance on Hand - July 1, 1993 \$ 497,765.53

Receipts:

Deposits	\$ 2,143,154.31
Trans. From	
Capital Assessment	155,531.89
Returned Cks.	(1,804.23)
Interest	11,401.72

TOTAL RECEIPTS \$ 2,308,283.69

TOTAL DISBURSEMENTS (\$1,839,736.16)

Balance on Hand - June 30, 1994 \$ 966,313.06

Sewer Assessment Savings Account

Balance on Hand - July 1, 1993 \$ 780,321.47

Receipts	\$ 184,543.74
Interest	24,347.90

TOTAL RECEIPTS \$ 208,891.64

TRANSFER TO SEWER CHECKING (155,531.89)

Balance on Hand - June 30, 1994 \$ 833,681.22

Respectfully submitted,
Therese M. Dubowik, Treasurer

**Report
of the
Trustees of the Trust Funds**

for the period 1 July 1993 through 30 June 1994

The Trustees of the Trust Funds are charged with the responsibility, by State Statute, to manage the Trust Funds entrusted to them using prudent investment strategies. Funds fall into three general categories: Town Capital, General, and Cemeteries.

During the year ended 30 June 1994, two Trustees resigned, and two townspeople were elected to replace them. Resigning was Robert Brown and Michael Morin. We thank them for their service to the Town as a Trustee. Thanks in particular go to Michael for his many years as the Bookkeeper for the Trustees. He spent many hours as the Bookkeeper and his computerization of the records for the various funds has proven invaluable to the present Trustees. Joseph Wozniak replaced outgoing Trustee Michael Morin at the Town Elections in March 1994 and Paul Inderbitzen was elected by the Board of Selectmen in June 1994 to replace Robert Brown. Ken Massey was elected Bookkeeper and Joseph Wozniak was elected Clerk at the reorganization of the Trustees in July 1994.

During the year, the Trustees accepted these Funds to manage:

1. The Hudson Animal Shelter

This is a capital fund to be used to support the construction of a Town Animal Shelter when approved at a future Town Meeting. In addition to the Town's contribution, the Trustees wish to also thank the Graveyard Crew [you know who you are] who contributed \$442.00 to this fund.

2. Town Employee Earned Time

By law, employees of the Town are entitled to be paid for accumulated earned time when they leave Town employment. This fund has been set up by the Board of Selectmen to cover future payments to those employees eligible to receive such payments.

3. The Arvila Hamblett Trust for Worthy Poor

This fund was given to the Town out of the estate of Arvila Hamblett. It is to be used to aid the "worthy poor" of the Town. It joins the John Foster Fund as a means for the Trustees to support requests for assistance by Town inhabitants who meet the "worthy poor" criteria.

Investment Activities:

In July of 1994, the Trustees voted to join the New Hampshire Public Deposit Investment Pool. This is a pooled fund of investments from 167 Towns in New Hampshire. The NH Funds are in turn pooled with other States. NHPDIP investments are currently earning approximately four (4%) percent. The Trustees have invest trust funds in the NHPDIP and United States Treasury Bills. The investment decision for fiscal 1995 by the Trustees is to put Funds that require short notice to convert in the NHPDIP and all other investments in US Treasury Notes.

The Trustees meet on the first Tuesday of each month. Residents are encouraged to attend and review the investments of the Trustees at these meetings.

The Trustees of the Trust Funds

Paul Inderbitzen

Ken Massey, Bookkeeper

Joseph Wozniak, Clerk

23 October 1994

Trustees of the Trust Funds

Summary of Trust Funds as of 30 June 1994

Raul Inderbitzen
Ken Massey, Bookkeeper
Joseph Wozniak

Trust Fund	Date Created	Fund Principal Initial Value of Fund	FY94 Activity Created in FY94	Balance 30 June 1994	FY94 Fund Expenses Balance 1 July 1993 Income Expense	Balance 30 June 1994	Year End Fund Value
Town of Hudson Capital Funds							
1 Animal Shelter	7-May-94		\$52,046.48	\$442.00	\$0.00	\$156.54	\$52,645.02
2 Library Expansion	30-Jun-87	\$18,000.00		\$18,000.00	\$10,398.13	\$1,023.25	\$29,421.38
3 Lowell/River Road Improvements	27-Jan-89	\$1,668.04		\$1,668.04	\$576.23	\$80.86	\$2,325.13
4 School Construction	26-Jun-90			\$0.00	\$21,365.93	\$769.86	\$22,135.79
5 Senior Citizen Fund	3-Sep-92	\$25,000.00		\$25,000.00	\$636.71	\$927.19	\$51,563.90
Total		\$44,668.04	\$52,046.48	\$25,442.00	\$32,977.00	\$2,957.70	\$158,091.22
General Town Trusts							
1 Employees Earned Time	16-Jun-94		\$83,989.00	\$83,989.00	\$0.00	\$69.19	\$84,058.19
2 John Foster							
3 Worth Poor	8-Mar-98	\$5,000.00		\$5,000.00	\$8,379.58	\$329.12	\$13,532.70
3 Lucinda Floyd Elementary Schools	9-May-16	\$500.00		\$500.00	\$0.00	\$18.02	\$500.00
4 Arvilla Hamblett							
4 Worth Poor	1-May-94	\$2,580.77		\$2,580.77	\$0.00	\$16.62	\$2,597.39
5 A.K. Hills					\$0.00	\$193.39	\$25,000.00
5 Hills Library Books	5-Oct-21	5367.15		\$25,000.00	\$0.00	\$360.32	\$10,000.00
6 J.N. Hills Abund							
6 Chapel/Hills Farm	29-Oct-63	\$10,000.00		\$10,000.00	\$0.00	\$900.80	\$25,000.00
7 J.N. Hills					\$38.25	\$28.04	\$806.29
7 Hills Library Books	29-Oct-63	\$25,000.00		\$25,000.00	\$0.00	\$2.70	\$75.00
8 Marfield Park	15-Apr-92	\$750.00		\$750.00	\$8,407.83	\$1,918.20	\$161,569.57
9 Town Center Common	2-Jul-28	\$75.00		\$75.00	\$0.00	\$2.70	\$75.00
Total		\$49,272.92	\$83,989.00	\$0.00	\$1,651.23	\$8,674.80	
Cemeteries							
1 Hills Run		\$27,575.00	\$1,000.00	\$28,575.00	\$0.00	\$1,010.44	\$28,579.73
2 Holy Cross		\$150.00		\$150.00	\$0.00	\$5.40	\$150.00
3 St. Patrick's		\$18,550.00		\$18,550.00	\$0.00	\$668.40	\$18,550.00
4 Sunnyside		\$11,092.50		\$11,092.50	\$0.00	\$399.69	\$11,092.50
5 Westview		\$17,150.00		\$17,150.00	\$0.00	\$617.95	\$17,150.00
6 Town Cemeteries		\$5,250.00		\$5,250.00	\$0.00	\$189.17	\$5,250.00
Total		\$79,767.50	\$1,000.00	\$80,767.50	\$0.00	\$2,891.05	\$80,772.23
Total of all Funds							
		\$173,708.46	\$137,035.48	\$25,442.00	\$41,384.83	\$7,766.95	\$400,433.02

TOWN OF HUDSON
 UNICORN PARK COST
 7/1/93 THRU 6/30/94

HEAT	Energy North	\$2,039.41
WATER	SNHW	749.72
ELECTRICITY	PSNH	574.19
SEWER	Hudson Sewer Utility	218.87

MAINTENANCE

Locks	102.38
Sprinklers	600.00
Plumbing	776.17
Miscellaneous	283.94

Total Maintenance	1,762.49
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TOTAL EXPENSE	\$5,344.68
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ZONING DEPARTMENT ANNUAL REPORT FISCAL YEAR 1994

The Zoning Department is comprised of the Zoning Administrator, Building Inspector, Code/Health Officer, and one secretary. The department is responsible for the review and issuance of all building, electrical and plumbing permits and subsequent inspections, citation of land use violations, health inspections and conformance with the health statutes, interpretation of the zoning ordinance and staffing the Building Board of Appeals and Zoning Board of Adjustment.

We respond to calls from businesses, interested in locating in Hudson, regarding zoning, building code and environmental issues. We also direct businesses, existing and new arrivals, to various departments for information regarding expansions, changes or new construction on their sites.

As noted in previous years the team work between departments is one of the prime factors in making our department effective. We are grateful for the cooperation and assistance we receive from Debbie Hogan, Public Works Receptionist. Part of the team work necessary for us to function also occurs within our own department. We are very dependent on our Secretary, Melanie Axelson to keep us up to date with the different activities in which we each are involved.

The Code/Health Officer, William Oleksak, reports 1359 code inspections for the year. A new form adopted by the general court in 1992 allows for the notification of a violation to the owner/operator for the property; then a citation to plea by mail, similar to a traffic ticket, is delivered to the owner/operator if the situation is not rectified within a given period of time-usually ten days. We have been successful in prosecuting cases using this new form. Other cases have been cleared or elected to go before the ZBA for adjudication.

The code/health officer is responsible for the inspection of day care centers, asbestos inspection, foster care inspections, food inspection (though we are not self inspecting), inspections regarding environmental concerns as well as dwelling units which may be in violation of the state minimum health/housing codes. Bill also has the responsibility of inspecting septic systems during construction. Bill performed 717 such inspections this past fiscal year.

The Building Inspector, Ed Madigan is required to perform at least 10 inspections per new dwelling unit. The actual number is greater since the work in progress is subject to continuous inspection. Typically commercial and industrial structures require more inspections due to size and standards for construction.


Following this report is the listing of the types of building permits issued for the fiscal year. Note that single family homes have steadily increased over the past four years. Other types of dwelling units- duplex and condominium have decreased.

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Annual Report
Fiscal Year 1994

The arithmetic mean for the past 6 fiscal years (1988 to 1994) for dwelling units constructed in the Town of Hudson is 118. The number of units constructed ranged from a high in 1988/1989 of 162 to a low of 98 in 1990/1991. Total number of permits appears to be on the decline since 1990, however it does not indicate a lack of work to be done by the building inspector.

In fact the buildings constructed were substantially greater in value and size as evidenced by the total revenues collected for building permits alone. In fiscal year 1992/1993 total revenue for building permits was \$68,366 and for this fiscal year 1993/1994 revenues were \$75,983. The building permit fee schedule which is based on dimensions of the building has not changed in 3 years. Thus the increase in revenue cannot be explained by an increase in the fee schedule.

Respectfully Submitted,



Susan Snide

DESCRIPTION	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94
-----	-----	-----	-----	-----	-----	-----
ANTENNA	0	1	0	2	0	0
ADDITION	88	35	33	29	33	42
ALTERATION	52	39	58	59	44	48
CHIMNEY/FIREPLACE	11	7	11	7	7	5
COMMERCIAL ADDITION	0	0	0	0	0	5
COMMERCIAL ALTERATION	8	15	22	16	26	13
COMMERCIAL BUILDING	9	6	0	3	10	1
CONDOMINIUM	9	28	0	0	0	0
DECK	30	18	24	27	28	30
DEMOLITION	3	5	7	10	5	3
DUPLEX	42	23	6	1	2	8
FENCE	25	38	33	21	22	12
FOUNDATION ONLY	0	1	15	5	5	0
GARAGE	19	12	16	17	15	25
INDUSTRIAL ADDITION						2
INDUSTRIAL ALTERATION	0	8	6	10	5	8
INDUSTRIAL BUILDING	1	3	6	1	3	0
INSTITUTIONAL ADDITION	0	0	0	0	0	0
INSTITUTIONAL ALTERATION	0	0	0	2	0	0
INSTITUTIONAL BUILDING	0	0	3	0	0	0
KENNEL	1	0	0	1	0	0
MOBILE HOME	2	1	5	3	5	5
POOL	37	21	34	18	21	22
REPAIR/REPLACE	0	0	5	3	9	24
SCREEN HOUSE	0	0	1	2	0	0
SHED/BARN	26	33	36	33	32	16
SHELTER	0	1	1	0	0	0
SIGN	64	77	87	82	59	40
SINGLE FAMILY HOUSE	78	83	86	104	96	102
STORAGE (TRACTOR TRAILER)	0	1	0	0	0	0
TEMPORARY FACILITIES	0	0	3	2	1	0
TENT	2	2	3	3	3	1
UNDERGROUND TANK	1	0	0	0	0	0
UTILITIES (PUBLIC)	0	0	0	0	0	3
VCIDS	2	2	3	5	3	2
TOTALS:	510	460	504	466	431	417

ZONING BOARD OF ADJUSTMENT (ZBA)

The quasi-judicial Hudson Zoning Board of Adjustment (ZBA) nominally consists of ten members, each of whom is appointed by the Board of Selectmen for 3-year terms. Five of these members are "regular" members, who are expected to sit on all hearings brought before the ZBA. The other five are alternates, who attend all meetings and sit in place of regular members who either cannot attend a meeting or wish to step down from some particular case to avoid a conflict of interest. Traditionally, the "alternate" position is regarded as training for future "regular" members.

The ZBA meets on the fourth Thursday evening of each month (and, if a backlog of cases starts to build up, sometimes also on the second Thursday evening). The ZBA is authorized by the State RSAs to hear three kinds of cases: requests for variances, requests for special exceptions, and appeals of zoning administrative decisions made by Town zoning officials or the Planning Board. The Board also considers requests for rehearings, and this year in addition took up two requests for changes in previously applied stipulations pertaining to earlier approvals.

Variances give relief from the literal restrictions of the Hudson Zoning Ordinance, as voted by the Town's citizens. There actually two kinds: a use variance, which allows the property owner to do something that it normally not allowed in the zone, and an "area" variance, which lets the property owner build with less than the required area, frontage, setback distance, etc. For both types, state statutes and past legal decisions demand that a majority of the sitting members find that an application satisfies each one of the following five requirements:

- (1) That the land in question has "special conditions" that cause literal enforcement of the applicable Zoning Ordinance section(s) for the property in question to be an unnecessary hardship to the property owner.
- (2) That the intended use will not diminish the value of other properties in the neighborhood.
- (3) That the granting of the variance will be of benefit to the general public interest.
- (4) That substantial justice will be done to the applicant by granting the variance.
- (5) That the intended use will not be contrary to the spirit of the Town's Zoning Ordinance

As part of the decision-making process, each sitting member fills out a form stipulating his/her judgment for each of these five requirements in each variance hearing.

For special exceptions, none of the above five requirements applies. Instead, the Hudson Zoning Ordinance defines the conditions under which special exceptions can be granted (for example, to allow a home occupation business as a secondary use on residential property, to allow certain kinds of construction within the wetlands and/or the wetlands setback area, to allow wall signs, etc.). Until last March, the Hudson Zoning Ordinance only allowed four different kinds of special exceptions (as listed in the preceding sentence); the new Zoning Ordinance allows more than 30. For these requests, a majority of the sitting members must agree that the intended use satisfies or will satisfy whatever requirements are defined by the Zoning Ordinance for the intended use.

For appeals of administrative decisions, the ZBA decides either to uphold the administrative decision or to reverse that decision. The general premise for such hearings is that a majority of the sitting members must find that they would or would not have come to the same decision that is being appealed.

For any of these three types of cases, the ZBA schedules a hearing date (generally scheduling four cases per evening), sends notice of that date and the applicant's intentions to all abutters of the concerned property, and advertises the meeting and scheduled cases in a local newspaper, as well as posting copies of that same notice in various public places throughout the town. For each hearing (some of which extend for two or more meetings because of the need to obtain more information), the ZBA first listens to a presentation by the applicant (or authorized representatives) explaining why the request should be granted, then to any abutter or affected citizen who wishes to speak in support of the request, and then to any abutter or affected citizen who has reason to speak against the request. If there is opposition, this first round of testimony is followed by a rebuttal round, giving parties on both sides a chance to respond to statements made by the other side. The ZBA members then deliberate the matter, asking questions if further information is felt needed from either side, after which the ZBA comes to a decision by the process of making and voting on a specific motion—generally, either to approve or to deny, with occasional instances of deferring the matter to a later date in order to obtain additional information or legal counsel, or on rare instances to accept a request for withdrawal of the application. Under the checks-and-balances system built up over the years, citizens who feel aggrieved by the decision then have a period of 20 days in which to file a request for rehearing, after which the ZBA has a 10-day period in which to decide whether rehearing of the case is warranted. In the event that a rehearing is granted, the matter is then treated as an entirely new case, with everyone having a chance to start over on both sides. The Zoning Board does not grant rehearsals lightly, however — doing so only when there is a demonstrated possibility that the Board has come to an unreasonable or illegal decision or because new evidence is available that demonstrably might have led the Board to a different decision.

The Board began working this year with the “new” Zoning Ordinance approved by the citizens last March—and are still feeling their way through the intricacies of new definitions and new limits. We have found already a few things that need changes to clarify the wording or intent, and we intend to work with the Planning Board to propose some revisions next year. Indeed, the Zoning Ordinance must be a living document, and we can expect changes every year as new concepts and understandings arise.

During the FY'93 reporting year, the ZBA processed 69 applications (14 more than last year) — granting 46, denying 18, and letting four withdraw. Essentially, then, the Board continued the trend noted last year of approving twice as many applications as it denied, but accompanying those approvals with stipulations designed to protect abutters and the Town's interests. The accompanying table delineates the kinds of cases and the disposition of each, as summarized below.

The Board received 11 requests for Wetland Special Exceptions (four more than last year), granting nine and denying one, with the other withdrawing. The denial was appealed, but this request for rehearing was denied. The reason for the high approval rate, as noted during the past few years, is believed to be that inadequate applications are being weeded out and discouraged by preceding examinations from the Hudson Conservation Commission, the Hudson Planning Board, and the Hillsborough County Soils Conservation Service, along with the State Wetlands Board and on some occasions the U.S. Army Corps of Engineers, prior to reaching the ZBA. We thus are approaching that good situation in which only good plans with merit get through the wetlands exception approval process.

The ZBA processed 15 Home Occupation Special Exception applications (six more than last year) from residents who wanted to run a sideline business in their home. These

consisted of requests to run home day-care operations, computer programming services, and even production of children's books. The ZBA approved nine of these applications, denied four (on the grounds that these were not suitable "home" occupations), let one withdraw, and decided that the other did not need the Board's permission, as what was being requested was felt by the members of the Board to be an allowed use.

The ZBA heard a total of 39 variance requests (ten more than last year). Seven of these were for use variances, requesting permission to do something not normally allowed in the zoning district in which the applicant's property was located; the ZBA granted all four (allowing a 2-family home on Route 102 to be converted to professional offices, a single-family residence to be built on undeveloped industrial land, commercial sales to occur as an accessory business in the industrial zone, and a home owner to keep her pet horse at home in the residential zone). Twenty-one other applications were for "area" variances, of which only three actually pertained to area—where the applicant wished to build a house on a too-small lot, or to subdivide property into too-small lots, or to expand a nonconforming use on a too-small lot. The ZBA granted one of these requests (with stipulations) and denied the other two. Note that the approved request, as usually is the case, was given stipulations to protect the interests of abutters or the Town. Eighteen of the other area-category variance requests were for setback relief—11 for front setback (which generally happens because the bank discovers the house someone is trying to sell after living in it for years is too close to the road), four for side setback, two for rear setback, and one for multiple setback infringements; these others usually come up because the applicant wishes to construct an addition or a garage (or a swimming pool) too close to the lot line. The ZBA approved 15 of these requests, denied two, and let the other withdraw. The ZBA also heard four cases pertaining to inadequate frontage requirements; approving two and denying two. The remaining "area variance" cases had to do with requests to be allowed to do more than is normally allowed. One case involved a request to be allowed outside displays; the Board granted that request. Another was a request to be allowed to build a higher-than-usual fence where the property line passed through a gully; the Board also approved that request. Finally, the Board heard five requests for oversized signage—either for a sign that was too big or for a number of same-site signs that accumulatively represented an excessive total of sign space. The Board approved one of these (grudgingly), but flatly denied the other four.

The Board also was asked to review stipulations for two previously approved cases—in one case because the stipulation was felt to be unnecessarily limiting, and in the other because changed conditions of the neighborhood made a stipulation onerous. The ZBA agreed with the applicant in both cases and removed the previously applied restrictions.

Besides attending the regular fourth-Thursday evening meetings (as well as occasional second-Thursday meetings to reduce application logjams and also a couple other special meetings to accommodate some applicants' special needs), members of the ZBA attended a series of New Hampshire Municipal Association law seminars held in Concord and Manchester, conservation seminars sponsored by the Hillsborough County Conservation Commission and the Beaver Brook Association, lectures sponsored by the Nashua Regional Planning Commission, and an Office of State Planning conference.

It should be noted that the ZBA could not function as efficiently as it does without the constant effort and support being provided by the Zoning Administrator, Mrs. Susan Snide, and her secretary, Ms. Melanie Axelson, together Ed Madigan, the Building Inspector, and Bill Oleksak, the Code Enforcement Officer. These are the people in the front lines, and Hudson has been fortunate to have both of them on its staff. Those of us who remember

how much more work and stress it was for the volunteers in the old days are eternally grateful for their presence.

Respectfully submitted,

J. Bradford Seabury, Chairman

Category	Total	Approved	Denied	Withdrawn
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Special Exceptions

• Wetlands	11	9	1	1
• Home Occupation	15*	9	4	1
• Special Schools	2	2	-	-

Variances

• Use	7	3	3	1
• Area	32	21	10	1
• Acreage	3	1	2	-
• Frontage	4	2	2	-
• Front Setback	11	9	1	1
• Side Setback	4	4	-	-
• Rear Setback	2	1	1	-
• Multiple Setbacks	1	1	-	-
• Outside Displays	1	1	-	-
• Fence Height	1	1	-	-
• Signs	5	1	4	-

Appeals of Decisions	4	4 Upheld	None Over- turned	None Withdrawn
Requests for Rehearing	6	1	5	0
Stipulation Reviews	2	2	-	-
Totals	69*	46	18	4

*One of the home occupation applications this year was from a young woman who wanted to run a day-care operation for four youngsters; the Board decided that this was really baby-sitting and was an allowed use, not requiring a permit.

Date: 10-NOV-94

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MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
101 REALTY, INC	1,419.70
1ST NAT'L BANK OF BOSTON	450.00
A & B SIGNS	134.00
A-1 SECURITY	1,708.00
A.H. HARRIS & SONS INC	891.00
ABBOTT FARMS ASSOCIATES	2,097.07
ABBOTT, PRISCILLA	16.15
ACCOUNTEMPs	15,211.60
ACCURATE TITLE CORP	50.01
ACME HYGRO-SEEDING INC	740.00
ACME PRESSURE WASHING	250.00
ACTION GRAPHICS	12,739.70
ADAM, WILLIAM	16.13
ADAMSON INDUSTRIES	13.53
ADM TOOL SERVICE CO INC	5.25
ADMINS INC.	8,235.00
ADOLPH KIEFER & ASSOCIATES	393.26
ADVANCED MAINTENANCE PRODUCTS	514.98
AIREX CORPORATION	155.25
AKE, LEA	172.93
AKE, LEA - FLEX PLAN	215.20
AL CHABOT & SON	32.80
ALADDIN VILLAGE	161.00
ALBERT, TREVOR	75.00
ALCO EQUIPMENT INC	1,278.19

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
ALERT-ALL CORP	63.60
ALEXANDER BATTERY CO EAST	927.46
ALEXANDERS SHOP'N SAVE	3,207.07
ALGEO, PATRICK	100.00
ALLAN H. SWANSON INC	400.00
ALTERNATIVE LOGISTICS, INC	60.45
ALTMAN ASSOCIATES	15.95
ALTMAN, GARY D.	1,210.75
ALUKONIS, STANLEY & SOPHIE	1,707.99
ALVIRNE'S OWN	248.00
AMERICAN APPRAISAL ASSOC	520.00
AMERICAN AUTO SEAT COVER INC	307.00
AMERICAN DATA INC	700.55
AMERICAN EXCAVATING CORP	23,992.64
AMERICAN LAFRANCE	50.97
AMERICAN MEDICAL ASSOC	75.90
AMERICAN PLANNING ASSOCIATION	991.00
AMERICAN PUBLIC WORKS ASSOC	126.00
AMERICAN RED CROSS	2,020.00
AMERICAN SELF DEFENSE SYSTEMS	1,200.00
AMERICAN SOCIETY OF CIVIL ENG	296.00
AMERICAN SOCIETY OF NOTARIES	18.00
AMERICAN SPEEDY PRINTING	1,882.60
AMERICAN TAPE DISTRIBUTORS IN	160.00
AMHERST EQUIP CORP	259.04
AMSTERDAM PRINTING & LITHO	69.37

Date: 10-NOV-94

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MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
ANACOMP	246.06
ANASTASI, THOMAS III &	316.71
ANCO ENGRAVED SIGNS & STAMPS	387.00
ANDERSON, ALDEN	400.00
ANGELL, LYDIA W.	685.63
ANGER WELDING & EQUIPMENT INC	3,385.00
ANGER, CARLA	72.99
ANGER, CARLA - FLEX	290.14
ANGER, PAUL	100.00
ANNE'S COUNTRY FLORALS	20.00
ANTON ENTERPRISES	529.32
AQUA VENTURES	703.90
AREL, TIMOTHY & LAURA	1,316.48
ARIEL BOOKS	34.95
ARRC SAFETY EQUIPMENT	221.44
ARROW STORAGE	395.00
ARSON SEMINAR	360.00
ASSOCIATED PUBLIC SAFETY	140.00
ASTRO AUTOMOTIVE	70.00
AT & T	3,735.15
ATLANTIC TRACY INC	299.87
AVERY, RUTH	7.00
AVITAR ASSOC OF N.E., INC.	1,695.00
AXELSON, MELANIE	500.00
B & C GLASS	305.00
B & D AUTO ELECTRIC COMPANY	1,135.60

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
B & D LAMOTHE	554.00
B & S LOCKSMITHS, INC	194.41
B-B CHAIN COMPANY	547.00
BAILEY DISTRIBUTING CORP	2,256.60
BAILEY, PATRICIA - FLEX	376.57
BAIN PEST CONTROL SERVICE	185.00
BALNCLETTE, PRISCILLA	30.00
BALZERS	1,805.43
BANCBOSTON MORTGAGE CORP	2,041.92
BANKERS' TITLE & CLOSING CO	21.28
BANKS CHEVROLET-CADILLAC INC	47,536.17
BANNER SYSTEMS	1,875.56
BANNERAMA	68.58
BARLO SIGNS	976.35
BARRIEAU, RYAN	65.00
BAY STATE CRUISE COMPANY	726.00
BAY STATE FORESTRY SERVICE	391.98
BEAVER BROOK ASSOCIATION	16.00
BECHARD, LEON	101.03
BEDARD, JANET	54.00
BEDNAR, AGNES	21.60
BEIKE, VICKI	18.56
BEL-NOR CO INC	84.00
BELLAVANCE BEVERAGE	234.90
BELLAVANCE, WILFRED & PATRICI	28.88
BENTON, ELISA	134.59

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MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
BENTON, STEPHEN - FLEX	474.00
BENTON, STEVEN	602.25
BERNARD AUTO PARTS, INC.	3,065.14
BETTENCOURT, SUSAN	126.52
BETTERWAY INDUSTRIAL GASSES	1,355.43
BIAGINI, KAREN	70.00
BLACKSTONE REALTY	230.00
BLAKE, BRIAN	400.00
BLAKE, EUGENE	15.00
BLANCHARD, CHARLES	563.00
BLUE STAR GLASS COMPANY	1,500.21
BOARD OF BAR OVERSEERS	125.00
BOB WEBBER RACING INC	539.14
BOB'S PIZZA	1,150.00
BOCA INTERNATIONAL	260.00
BORDER AREA MUTUAL AID ASSOC	25.00
BOSTON & MAINE RR	225.00
BOSTON FIVE	2,348.28
BOSTON GLOBE	161.40
BOULEY, NANCY	100.00
BOUND TREE/NORTH AMERICAN	4,693.75
BOURASSA, DONNA	102.00
BOYER'S AUTO BODY	3,218.00
BRADLEES CORPORATION	240.33
BRADY BUSINESS FORMS, INC.	973.12
BRANCH ELECTRIC	47.85

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
BRANDT, DAVID H.	22.40
BREAULT, DONALD	245.00
BREL ASSOCIATES	17,419.00
BROWN'S SHEET METAL SHOP INC	32.25
BROWN, RONALD & JOYCE	34.06
BROWNS AGWAY	2,164.60
BROX CONCRETE	220.00
BROX INDUSTRIES INC.	344,461.75
BRUCE TRANSPORTATION GROUP	20,430.68
BRUN, RAY	140.00
BULL HN	351.00
BULLOCK, WARREN	130.83
BURNS III, ROBERT J.	16.20
BURTCO INC	490.60
BURTON, MELBA	7.16
BUSINESS EDUCATION SERVICES	165.00
BUSINESS RADIO LICENSING	85.00
BUSINESS RECORDS CORP-EAST	200.00
BUTTERWORTH EQUITY PUBLISHING	2,769.24
BUXTON, TIMOTHY	330.00
BYTE	24.95
C & L ASSOCIATES INC	440.00
C & M SCREW MACHINE PRODUCTS	536.10
C & S SPECIALTY INC	2,344.18
C.E.H.A.	30.00
C.M.A.C.O.A.	25.00

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MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
CABRAL, SALLY	19.50
CAHILL, SCOTT	30.00
CALLAHAN, JOHN	317.07
CAMERALAND	214.00
CAMP DRESSER & MCKEE INC	1,246.00
CAMPUS CENTER HOTEL	168.00
CANFIELD REALTY INC, GEORGE	3,747.63
CANOBIE LAKE PARK	1,529.00
CAPITAL OFFSET COMPANY INC	1,035.90
CAPRI PIZZA	40.00
CARDELLO, RAYMOND	1,000.00
CARDINS JEWELERS	284.00
CAREERTRACK SEMINARS	654.55
CARLONE, CAROL	65.00
CARRIER, GERALD	26.40
CARRIER, GERALD - FLEX PLAN	2,365.00
CARSARELL, JOHN	320.00
CARTER, DOUG	50.00
CARTER, NEAL	148.56
CARTER, RICHARD H.	68.13
CASCADE REAL ESTATE SERVICES	1,125.00
CAVANAUGH, JOHN & MARY	72.83
CENTER FOR ECONOMIC DEVELOPME	6,714.00
CENTERBANK MORTGAGE COMPANY	240.01
CENTRAL EQUIPMENT COMPANY	691.28
CENTRUST MORTGAGE CORP	1,017.59

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
CHAGNON LUMBER COMPANY	21.20
CHAGNON, EMILE JR	13.81
CHARBONNEAU, RHONA	40.00
CHARRETTE CORP	891.38
CHEMSERVE CO., INC.	20,035.20
CHICAGO CONVENTION & TOURISM	118.00
CHICK BEAULIEU INC	405.00
CHISHOLM, KEITH	55.00
CHOMERICS	154.48
CHRISTIAN DELIVERY &	407.50
CHRISTIENSEN, GARY	29.54
CHUBB, BRANDON	425.00
CITY OF NASHUA	2,765.00
CITY OF NASHUA - TRANSIT	12,750.00
CITY REALTY	200.00
CLANCY & O'NEILL, P.A.	517.00
CLARK BOARDMAN CALLAGHAN	494.71
CLARK, CRAIG W.	24.92
CLC SIGN COMPANY	30.00
CLEAN HARBORS ENV. SERV., INC	10,193.75
CLEVELAND, WATERS & BASS, P.A	20,016.30
CLIFFORD INC.	1,928.78
COFFEE PAUSE	7.50
COLE PRINTING CO	34.00
COLEMAN, RICHARD	216.44
COLLETTA, CHARLES T.	84.50

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
COLLINS SPORTS CENTER	1,289.11
COLLINS, ANN	38.80
COLONIAL	65.18
COLORTECH PRINTING CORP	266.44
COMMON CROSSING	1,250.00
COMMUNICATION SUPPLIES	67.00
COMMUNITY COUNCIL OF NASHUA N	5,000.00
COMPENSATION FUNDS OF N.H.	710.00
COMPUTER SERVNET	830.00
CONCORD PRESS	253.15
CONCRETE SYSTEMS INC	20,562.56
CONNELL, ELLA	11.82
CONNIE'S COUNTRY KITCHEN	60.00
CONSOLIDATED UTILITY EQUIP SV	3,628.66
CONSTELLATION	41.84
CONTEL CELLULAR INC	3,459.32
CONTINENTAL PAVING INC	17,071.50
CONWAY ASSOCIATES INC.	3,140.93
CONWAY OFFICE PRODS., INC.	1,241.46
COREL CORPORATION	39.95
COREL MAGAZINE	19.98
COREY, STEPHEN	39.46
CORRIVEAU, JANINE	115.00
CORRIVEAU-ROUTHIER INC.	1,399.40
COSTA, JEFFREY	102.00
COSTELLO, LOMASNEY, & DENAPOL	91,743.19

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
COUNCIL ON EDUCATION MANAGEMEM	119.00
COUNTRYSIDE ANIMAL HOSPITAL	87.00
COUNTRYWIDE FUNDING CORP	3,075.53
CRAFTSMEN PRESS	427.00
CRASCO, LAURA	375.00
CRAVEN, RONALD & NANCY	1,110.10
CRC PRESS INC	87.45
CREDIT BUREAU SVCS OF NH	158.15
CREST REPROGRAPHICS INC	6,343.00
CRIMTEC CORPORATION	575.50
CROFT TRAILER SUPPLY INC	63.12
CROWELL, RICHARD E.	18.74
CROWLEY, JAMES & KATHLEEN	23.17
CROWN LINEN SERVICE INC	1,995.85
CUMBERLAND FARMS	300.00
CUMMINS NORTHEAST INC	922.13
CUMMINS-ALLISON CORP	262.00
CUSTOM SLIDE SERVICE	64.80
CVS	206.72
D M PRINTING	112.00
D.G. WAGNER COMPANY INC	973.18
DANFOR FIRE & SAFETY	184.00
DANFOR TECHNICAL GASES	10.50
DATA COMM WAREHOUSE	553.90
DATA RESEARCH, INC.	74.75
DAVID EDWIN INC	339.00

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MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
DAY-TIMERS INC	29.83
DEANGELIS, THOMAS & PAULA	234.66
DEARBORN'S ELECTRIC	1,039.95
DECATUR ELECTRONICS INC	112.00
DECO, INC.	6,867.02
DELORENZO, BRIAN	30.00
DEMOULAS SUPERMARKETS, INC	6,484.03
DENARO, DAVID	25.00
DEPARTMENT OF AGRICULTURE	1,032.00
DERBY, SLADE	475.00
DEREK REALTY, L.L.C.	841.53
DEREK, JOSEPH SR & MARGET &	772.85
DERRY MARINE	153.00
DESIGNREPROGRAFICS	222.00
DESIGNS	160.00
DESJARDINS, RAYMOND & LINDA	1,439.53
DESSINE INC	632.48
DICTAPHONE CORPORATION	4,351.50
DIESEL-X FUEL INJECTION INC	253.00
DIFONZO ENTERPRISES	1,585.00
DIGITAL EQUIPMENT CORPORATION	11,305.68
DILLON, GARY	259.95
DIPRIZIO INTERNATIONAL	105.75
DISTINCTIVE DETAILING	730.00
DIVERS DEN	1,278.50
DOBENS, DAVID	100.00

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
DOBENS, JOHN	50.24
DOHERTY, MARK M.	125.79
DONAHUE BROTHERS, INC.	466.01
DONAHUE, MCCAFFREY, TUCKER &	14,267.53
DONNEGAN SYSTEMS, INC	5,343.00
DONOVAN EQUIPMENT CO INC	3,993.82
DONOVAN SPRING CO INC	2,652.15
DOUBLE DISCOUNT AUTO PARTS	713.42
DOWLING, DAVID	153.00
DOWNTOWN LINCOLN-MERCURY INC	64.40
DR. STONE JEWELRY & WATCH	28.00
DRAWING BOARD	102.21
DRG AUTOMOTIVE MACHINE SHOP	105.45
DUBE & GABREL	1,119.00
DUBE ASSOCIATES	2,738.00
DUBE, STEVE	195.62
DUBOWIK, THERESA - TREASURER	80,230.17
DUCHENSE, SHAWN	350.00
DUGAS, DIANNE	954.00
DUPONT, RONALD R.	425.00
DUQUETTE, MARC & DARCIE	73.53
DYNA MED, INC	152.40
E.W. SLEEPER	730.64
EARLSON INDUSTRIAL CORP	628.57
EASTERN PIPE SERVICE INC	3,815.00
EASTERN SALT COMPANY INC	123,985.73

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
ECHO INDUSTRIAL PRODUCTS INC	123.83
ECKLIND, CONSTANCE	23.32
EDUCATION FUND FOR CHILDREN	100.00
EICHENWALD, ETEK & ERVIN	260.61
EKCO GROUP, INC.	352.85
ELAN PUBLISHING CO INC	27.33
ELECTRIC LIGHT COMPANY	3,983.00
ELECTRICIANS FOR INDUSTRY	259.00
ELEK-TEK	168.72
ELLIOT HOSPITAL	50.00
ELLIS, ARTHUR	136.60
EMERGENCY WARNING SYSTEM OF N	9,802.91
EMS FOR CHILDREN PROJECT	100.00
ENERGY NORTH	5,675.19
ENERGY NORTH PROPANE	2,932.47
ENERGYNORTH NATURAL GAS, INC	7,402.91
EPPOLITO, JOHN & JOAN	1,351.55
ETHIER, RICHARD	2,125.52
EVANS, VERN	206.00
EVERETT J. PRESCOTT, INC.	27,890.36
EXPERIENCED EQUIPMENT CORP	79.41
F.B. HALE	25,404.80
F.W. WEBB COMPANY	218.26
FARRAR, JOHN	50.00
FAZIO ENTERPRISES INC	1,125.00
FEDERAL EXPRESS CORPORATION	54.00

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
FEDERAL HIGHWAY ADMINISTRATIO	50.00
FEDERAL REFUNDS INC	187.25
FELIX CHEMICAL TOILETS, INC	1,216.00
FIRE CHIEF	49.00
FIRE ENGINEERING	23.50
FIRE PROTECTION SYSTEMS INC	1,138.37
FIRE SERVICE INSTITUTE OF NH	129.00
FIREHOUSE MAGAZINE	21.97
FIRST AMERICAN REAL ESTATE	5,425.42
FIRST EASTERN MORTGAGE CORP	516.87
FIRST FEDERAL SAVINGS & LOAN	73.52
FIRST NATIONAL FLOOR SERVICE	175.00
FIRST NH BANKS	469,647.51
FIRST NH MORTGAGE CORP.	256.03
FISCHER & PORTER COMPANY	45.70
FLAGHOUSE INC	568.20
FLEET BANK	194.65
FLEET BANK OF MA	583.95
FLEET MORTGAGE CORP	30.21
FLEET REAL ESTATE FUNDING	1,920.20
FLEMING TITLE SERVICES INC	214.07
FOLEY INCORPORATED	5,285.47
FOLEY-BELSAW CO	32.69

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
FORMALARIE, ANNE	15.00
FOSTER GRAPHICS	20.10
FOTOMART COMPANY INC	114.50
FOXFIRE ASSOCIATES INC	169.64
FRANCOEUR BROS., INC.	1,000.00
FRANCOEUR, GARY	542.00
FRED FULLER OIL CO.	1,485.91
FRED PRYOR SEMINARS	390.00
FREDDIE'S TRANSMISSION SVC.	3,573.42
FREDERICK FLOW INC	11,731.00
G. NEIL COMPANIES	26.52
GAFFNEY, VICKEY L.	123.61
GAGNE, RONALD A.	1,084.00
GAGNON, DONNA	15.00
GALL'S INC	133.44
GALLAGHER, ROBERT	99.52
GANNON, STEVE	7.00
GARCIA, DAVID	395.00
GARSDIE BROS REALTY	320.00
GASB	115.00
GATE CITY APPLIANCE SERVICE	159.00
GATE CITY FENCE COMPANY INC	779.90
GATEWAY 2000	5,419.00
GATEWAY FAMILY HEALTH CENTER	4,000.00
GEMINI GEOTECHNICAL ASSOC INC	3,100.00
GENDRON, RICHARD	418.60

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MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
GENERAL CODE PUBLISHERS	4,055.00
GENERATION 5 TECHNOLOGY INC	950.00
GEO CONDODEMETRAKY	5.00
GEORGE BROWN EXCAVATING	275.00
GILLEN, MERYL	10.00
GLADSTONE FORD CHRY-PLY INC	120.00
GLENDALE INDUSTRIES	153.05
GLOBAL COMPUTER SUPPLIES	475.02
GM PROTECTION PLAN	35.00
GOLD SEAL CAR CARE CENTER	104.95
GOLDA, RHONDA	10.00
GOODYEAR AUTO SERVICE CENTER	907.68
GORVEATT, FLOYD	340.00
GOSPODAREK, MIKE - FLEX	3,302.79
GOSSELIN, ROBERT L.	90.00
GOULD, JUDY	35.00
GOULET, PAUL	1,908.00
GOVERNMENT FINANCE OFFICERS	281.00
GOVERNOR'S COMMISSION ON	5.00
GRANITE STATE DESIGNERS &	75.00
GRANITE STATE MINERALS	700.80
GRANITE STATE STAMPS, INC.	98.56
GRAPPONE AUTO JUNCTION	2,350.42
GREAT EAGLE MOTEL	320.00
GREAT WESTERN BANK	16.05

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
GREEN-KEY HORTICULTURAL	230.00
GREENE, ROBERT	1,323.27
GROSS, ELIZABETH	1,300.00
GUESSFERD, ELAINE	75.00
GZA GEOENVIRONMENTAL, INC	26,028.71
H.A. SCOTT & SONS INC	182,094.75
H.J. STABILE & SONS	1,271.87
HADLOCK & POWERS	25.51
HALL SIGNS INC	220.00
HAMILTON, BARBARA	159.86
HAMILTON, SHERRI L.	117.96
HAMM SEPTIC SERVICES INC	1,200.00
HAMMAR CORPORATION	110.24
HANK'S GARAGE	100.00
HANNA RUBBER COMPANY	128.21
HANSEN, TODD	61.67
HAROLD ESTEY LUMBER, INC.	104.00
HARRIS EQUIPMENT REPAIR SVC	15.90
HARRIS, ROLAND & DONNA	131.14
HARTWELL, ROBERT J.	1,190.00
HASSEY, BILL	100.00
HEALEY, JOHN C.	3,770.50
HEALTHSOURCE NH	32,872.14
HELEN JODRAY	55.20
HEMPHILL LAW OFFICE	25.90

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
HENCHEY, JOHN E.	835.19
HERA DEVELOPMENT	1,000.00
HIGGINS, RICHARD	1,000.00
HILL-DONNELLY CORPORATION	290.28
HILLS MEMORIAL LIBRARY	86,119.00
HILLSBOROUGH COUNTY FOREST	30.00
HILLSBOROUGH COUNTY SHERIFF	43.00
HILLSBOROUGH COUNTY SUPERIOR	453.75
HILLSBOROUGH COUNTY TREASURER	2,009,330.61
HOERINCK, DENNIS	60.00
HOLIDAY INN BY THE BAY	321.58
HOLIDAY INN HAMPTON COLISEUM	271.56
HOLT, DONALD	1,760.00
HOLTON, THERESA	1,626.00
HOME DEPOT/GECC	3,426.21
HOME HEALTH & HOSPICE CARE	16,000.00
HOMESTEAD PRESS	33.28
HOWARD P. FAIRFIELD, INC	8,924.98
HUDSON ALIGNMENT	1,354.40
HUDSON ANIMAL HOSPITAL	1,427.10
HUDSON AUTO SUPPLY	89.29
HUDSON CHAMBER OF COMMERCE	400.00
HUDSON ECONOMIC DEVELOPMENT	3,000.00
HUDSON JUNIOR WOMAN'S CLUB	24.50
HUDSON KIWANIS	4,956.10
HUDSON LIONS CLUB	32.18

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
HUDSON MINUTEMEN	7,722.74
HUDSON MOBILE ESTATES	480.00
HUDSON MOTOR INN	3,802.00
HUDSON PAVING INC.	12,656.00
HUDSON POST #48	1,200.00
HUDSON POSTMASTER	18,798.32
HUDSON QUARRY	367.20
HUDSON RENTAL STORE	150.00
HUDSON SCHOOL DISTRICT	16,478,432.25
HUDSON SUNOCO	136.24
HUDSON TASK FORCE ON SUICIDE	25,000.00
HUDSON TIRE MART INC.	223.00
HUDSON TOWN CLERK/TAX	1,543,134.15
HUDSON TROPHY COMPANY	3,644.00
HUDSON TRUE VALUE HARDWARE	2,700.22
HUDSON-LITCHFIELD NEWS	6,553.12
I.S.F.S.I.	200.14
ICMA	605.43
ICMA DISTRIBUTION CENTER	292.27
ICMA RETIREMENT TRUST-457	17,840.73
IDEAL BUSINESS MACHINES INC	88.00
IDG BOOKS WORLDWIDE	19.09
IMAGES AND IDEAS, INC.	120.06
IMSA	40.00
IMSA/NEW ENGLAND SECTION	330.00
INDEPENDENT TESTING LABS	963.75

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
INDUSTRIAL SCIENTIFIC	924.18
INFORMATION SERVICES, INC.	4,557.58
INFORMATION TECHNOLOGY INC	641.16
INMAC	2,405.87
INSTITUTE OF TRANSPORTATION	66.00
INTELLICADD	159.00
INTERNATIONAL ASSOC OF CHIEFS	495.00
INTERSTATE EMERGENCY UNIT	500.00
INTN'L MUNICIPAL SIGNAL ASSOC	300.00
IPS ASSOCIATES	320.00
ITALIEN, MICHAEL	25.00
ITT RESIDENTIAL CAPITAL CORP	164.03
J. DEARBORN ELECTRIC	306.44
J. LAWRENCE HALL CO., INC.	1,770.43
J.D. PLUMBING CO. INC.	1,122.23
J.P. CHEMICAL COMPANY INC	360.00
J.S. TOWING	130.00
JACLYN'S ENTERPRISE	4,980.00
JACQUES PERSONNEL	1,180.00
JAFFREY FIRE PROTECTION CO IN	29.98
JARMUZ, PAUL & PATRICIA	23.72
JASPER CORP.	650.00
JASPER, SHAWN	734.57
JEAN-GUYS USED CARS & PARTS	50.00
JEANNE D'ARC CREDIT UNION	2,293.73
JEFFERSON, WILLIAM	62.00

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MONIES PAID
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Vendor Name	Amount for Year
JENSEN TOOL INC	303.05
JERRY'S RADIO & TV SERVICE IN	255.00
JESSICA LANE DEVELOPMENT INC.	20.39
JET-CO	148.00
JEWETT, WILLIS	902.00
JEFFY LUBE	716.84
JMD INDUSTRIES, INC	554.47
JOHN B. COCHRAN, ESQUIRE	260.56
JOHN W. SHESLER TTEE, U/A	2,396.88
JOHNSON & DIX FUEL CORP.	47,021.46
JOHNSON, ARTHUR II	14.96
JORDAN EQUIPMENT CO	58.74
JOY, PAULINE	500.00
KAEFER, MARGE	18.00
KAESER AND BLAIR INC	218.57
KAESTLE-BOOS ASSOC, INC.	103,587.33
KANE, RITA	600.00
KARIOTIS, GEORGE & MADELINE	32.04
KAY'S REALTY	1,275.00
KAY, RICHARD N. & DEBORAH	40.79
KAZI, SHOWKAT & MARISA A.	116.84
KEARNS TECHNICAL SERVICES	1,124.00
KEENE MEDICAL PRODUCTS	10.00
KEIRSTEAD, RUSSELL H.	630.00
KELLEY COMPANY	632.87
KELLY, COLEMAN J.	334.36

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
KEMCO TECHNICAL SERVICES, INC	4,474.75
KENDALL HOME & LAWN EQUIPMENT	184.70
KENTROL INC	1,328.14
KERRY FIRE PROTECTION	123.50
KETCH-ALL COMPANY	88.00
KEYE PRODUCTIVITY CENTER	125.00
KIDDER BUIDLING & WRECKING IN	7,995.00
KIMARK SPECIALTY BOX CO	500.00
KIMBALL CHASE	4,100.00
KINEMAN, JANICE E.	563.00
KING WIRE & CABLE	1,205.00
KIWANIS CLUB OF NASHUA, NH	4,281.68
KUSTOM SIGNALS, INC	180.00
L & D SAFETY MARKING CORP	18,935.00
L.E. MURAN CO.	8,220.22
LAB SAFETY	143.85
LACASSE, SYLVAIN & HOPE	11.51
LACONIA YOUTH REC. LEAGUE	375.00
LAFORTUNE & LAFORTUNE	57.61
LAKES REGION FIRE APPARATUS	6,308.83
LAMPER, CHRISTINA	185.03
LAMPER, CHRISTINA-FLEX PLAN	893.82
LAMPER, TIMOTHY	100.00
LATULIPPE, ROGER & ROSITA	392.06
LAUDIEN, GERD	2,242.41
LAVALLEE, RONALD & KATHERINE	38.80

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
LAVOIE, JOHN	25.00
LAVOIE, LIONEL & ANNETTE	18.72
LAW ENFORCEMENT SUPPLY	73.24
LAWYERS DIARY AND MANUAL	35.00
LAWYERS WEEKLY PUBLICATIONS	324.00
LECHMERE CREDIT CARD PLAN	210.92
LEE FREIGHTLINER & EQUIPMENT	52.18
LESSARD BUS COMPANY	2,000.00
LETN	4,656.00
LETTERING DESIGN	165.00
LEWIS, WALTER J & KATHERINE K	1,333.21
LHS ASSOCIATES INC	838.25
LIBERTY INTERNATIONAL TRUCKS	826.36
LIFEGUARD SYSTEMS INC	2,500.00
LIONEL'S WHEEL ALIGNMENT, INC	165.80
LISCAR, ROBERT & TALLULAH	1,172.30
LLOYD, JAMES T.	159.00
LOCKE OFFICE PRODUCTS, INC.	19,913.45
LOGISTICS SOLUTIONS INC	904.48
LONDONDERRY BASKETBALL CLUB	250.00
LOUGHLIN & WADE	1,828.50
LOW, KEN	6.42
LOW, RICH	100.00
LOWELL COOPERATIVE BANK	18.53
LOWELL SUN	728.08
LUCKY DUCK CAR WASH	94.50

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
LUKACS, GEORGE JR.	210.35
LYNCH, SUSAN	7.00
LYNN PEAVEY COMPANY	327.95
M & M ELECTRICAL SUPPLY CO	388.17
M & N SPORTS	6,030.15
M.B. MAINTENANCE INC	40,716.60
MACDUFFIE PETROLEUM	113.80
MACGRATH, GARY & THERESA	1,389.99
MACLEAN HUNTER MARKET REPORTS	232.00
MACMULKIN CHEVROLET	24,338.41
MADIGAN, EDWARD	37.15
MAGSON OF NORTHERN NEW ENGLAN	13,915.48
MAILHOT INDUSTRIES USA INC	800.00
MAINE XRAY IMAGING	119.60
MANCHESTER HARLEY-DAVIDSON IN	1,300.00
MANCHESTER LADDER CO	37.45
MANOR, LARRY	540.00
MARC ELECTRIC	1,477.80
MARINELLI, CARMINE	2,210.00
MARSHALL & SWIFT	273.90
MARSHALL, RICHARD - FLEX	1,079.40
MASI PLUMBING & HEATING INC.	174.48
MASON, BRIAN	149.00
MASTROGIACOMO, CARYN	71.56
MATTHEW THORNTON HEALTH PLAN	105,014.13
MAX COHEN & SONS INC	21.62

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
MC PRODUCTS INC	205.54
MCCANN, RAYMOND & PHYLLIS	263.87
MCDONALD'S	99.50
MCGRAW-HILL PUBLISHING CO	67.31
MCLLARKY, TERRY	1,050.00
MCPMAHON, WILLIAM J.	1,050.00
MCMASTER, BRIAN - FLEX PLAN	247.00
MCNEIL, DON	100.00
MCNEIL, DON - FLEX	1,185.32
MEALEY, JEFFREY & CHRISTINE	11.87
MEDICAL PRODUCTS	130.66
MEINEKE DISCOUNT MUFFLERS	3,002.61
MELLO, RAYMOND	8,150.95
MERCIER, KATIE	7.00
MERIDIAN MORTGAGE	2,776.43
MERRIMACK BUSINESS EQUIPMENT	7.00
MERRIMACK VALLEY BABE RUTH	8,134.72
MERRIMACK VALLEY TOWN CLERKS	11.00
MERRIMACK YOUTH ASSOCIATION	375.00
MERWARTH'S	45.58
METROMEDIA PAGING	614.20
MGM EQUIPMENT, INC.	1,504.58
MICHAUD, DENNIS P.	192.49
MICHAUD, ROYAL E.	457.98
MICRO WAREHOUSE, INC.	1,993.30
MICROMATICS MACHINE CO INC	22.92

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
MIDWEST MICRO PERIPHERALS	3,498.00
MIKE'S CUSTOM KANVAS	215.50
MILL STEEL SUPPLY COMPANY	166.20
MILLER ENGINEERING & TESTING	430.63
MINUTEMAN PRESS	152.27
MIRLOCCA, GLENN	105.00
MITKUS, ARTHUR A.	310.60
MOBILEMEDIA	126.00
MONADNOCK MTN. WATER INC.	815.00
MONARCH TITLE CORPORATION	26.13
MOODY'S INVESTORS SERVICE	3,000.00
MOORE'S LUMBER YARD	9.96
MORGAN, CATHERINE	15.00
MORIN, DAVID	669.56
MORIN, DUANE FLEX PLAN	451.88
MOTOR SERVICE & SUPPLY INC	386.69
MOTOROLA INC.	8,357.40
MOUNTAINWEST FINANCIAL CORP	13.00
MVSI	409.50
N.E. MUNICIPAL EQUIPMENT CO	733.11
N.E. REAL ESTATE JOURNAL	86.40
N.H. FIRE STANDARDS & TRAIN.	100.00
N.H. ROAD AGENT ASSOCIATION	20.00
N.H./NORTHEAST CREDIT SEVICE	1,304.95
NASH FAMILY INVESTMENT	26,578.27
NASHUA AUTO	798.92

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
NASHUA DISTRICT COURT	60.00
NASHUA FARMERS' EXCHANGE	479.60
NASHUA MEMORIAL HOSPITAL	166.00
NASHUA OPTICAL	145.00
NASHUA REGIONAL PLANNING COMM	21,556.00
NASHUA REGIONAL SOLID WASTE	5,926.00
NASHUA SOUP KITCHEN & SHELTER	9,600.00
NASHUA WALLPAPER	473.60
NASHUA, CITY OF	181,509.66
NAT'L SOCIETY OF PROF ENGINEE	92.00
NATIONAL AUTOMOBILE DEALERS	43.00
NATIONAL BUSINESS INSTITUTE	266.00
NATIONAL FIRE PROTECTION ASSO	1,547.95
NATIONAL INSTITUTE OF	464.88
NATIONAL LEAGUE OF CITIES	565.00
NATIONAL REGISTRY OF EMS	160.00
NATIONAL SAFETY CLEAN	287.68
NATIONAL SAFETY COUNCIL	71.58
NATIONAL SEMINARS GROUP	392.00
NATIONWIDE LIFE INSURANCE	194.51
NE BUILDING CODE ASSOC INC	95.00
NE INSTIT OF LAW ENFORCE MGMT	999.00
NE STATE POLICE INFO NETWORK	100.00
NELSON SIGN CO	90.00
NELSON, GARY	160.00
NEOTRONIC OF NORTH AMERICA	388.59

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
NEPTUNE INC.	10,800.45
NESPACK	142.74
NEW BEDFORD INST. FOR SAVINGS	83.13
NEW ENGLAND BARRICADE	6,019.69
NEW ENGLAND BUSINESS SERVICE	471.90
NEW ENGLAND FIRE APPARATUS	25.00
NEW ENGLAND FIRE EQUIPMENT CO	457.67
NEW ENGLAND PAINT	329.95
NEW ENGLAND STATES GFOA	140.00
NEW ENGLAND TECH SUPPLY	934.30
NEW ENGLAND TELEPHONE	23,985.08
NEW ENGLAND TRAFFIC SUPPLY	471.80
NEW HAMPSHIRE BAR ASSOC.	145.00
NEW HAMPSHIRE COLLEGE	1,167.00
NEW HAMPSHIRE MAILING SERVICE	6,225.99
NEW HAMPSHIRE MUNICIPAL ASSOC	11,887.73
NEW HAMPSHIRE SAFE & LOCK CO	691.50
NEW HAMPSHIRE STATE LIBRARY	2.75
NEW HAMPSHIRE SUPREME COURT	125.00
NFS SAVINGS BANK	1,671.30
NH AMATEUR SOFTBALL ASSOC	260.00
NH ASSOC OF ASSESSING OFFICIA	20.00
NH ASSOC OF CHIEFS OF POLICE	50.00
NH ASSOC OF FIRE CHIEFS	325.00
NH ASSOC. OF PLUMBING,	20.00
NH ASSOCIATION OF CONSERVATIO	617.00

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
NH BUILDING OFFICIALS ASSOC	199.00
NH BUSINESS REVIEW	39.00
NH CHAPTER IAAI	105.00
NH CITY & TOWN CLERK ASSOC.	87.61
NH FIRE PREVENTION SOCIETY	12.00
NH GOOD ROADS ASSOCIATION	25.00
NH GOVT FINANCE OFFICERS ASSO	105.00
NH HEALTH OFFICERS ASSOC	25.00
NH LOCAL WELFARE ADMIN ASSOC	25.00
NH MUNICIPAL SIGNAL ASSOC INC	20.00
NH POLICE ACCREDIT. COALITION	197.68
NH POLICE STANDARDS AND	104.72
NH PUBLIC HEALTH ASSOC	30.00
NH RESOURCE RECOVERY ASSOC	1,199.26
NH RETIREMENT SYSTEM	132.00
NH RETIREMENT SYSTEM-EMPLOY	174,385.01
NH RETIREMENT SYSTEM-FIRE	137,121.20
NH RETIREMENT SYSTEM-POLICE	139,185.56
NH SAFETY COUNCIL	100.00
NH STATE FIREMENS ASSOC	276.00
NH STATE PERMANENT	40.00
NH TAX COLLECTORS' ASSOC	35.00
NHMA HEALTH INSURANCE TRUST	477,904.71
NHMA PROPERTY-LIABILITY	169,982.00
NHMMA	150.00
NHPWA	18.00

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MONIES PAID
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Vendor Name	Amount for Year
NICHOLS, CECILE	124.69
NICK'S ROAST BEEF & PIZZA	236.32
NIQUETTE, LEO P.	1,090.00
NORTH AMERICAN SOCCER CAMP IN	3,837.00
NORTHAMPTON HILTON	195.00
NORTHEAST AIRGAS, INC.	904.90
NORTHEAST DATA PROCESSING	425.03
NORTHEAST RESOURCE RECOVERY A	561.64
NORTHWESTERN UNIVERSITY	75.00
NRAAO CONFERENCE 1994	80.00
NUTE, LISA	24.00
NUTE, LISA - FLEX	902.75
NYNEX	13,182.88
NYNEX INFORMATION TECHNOLOGIE	565.00
NYNEX MOBILE COMMUNICATIONS	527.07
NYSOA	1,245.00
O'BRIEN, MICHAEL P.	360.11
O'REILLY & ASSOCIATION	61.87
OBIS COMPANY INC	3,028.45
OCCUPATIONAL HEALTH SERVICES	1,204.00
OCE-BRUNING, INC.	1,356.86
OFFICE DIMENSIONS	312.40
OFFICE MAX INC	81.61
OFFICE OF STATE PLANNING	110.00
OFFICETEAM	540.00
OLD DOMINION BRUSH CO	320.00

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
OLESAK, WILLIAM	189.81
ONE HOUR MARTINIZING	4,352.90
ONE STOP REPAIR SHOP	45.00
ONSPOT OF NORTH AMERICA	159.33
OSBORNE/MCGRAW-HILL	31.19
OSCO DRUG #982	1,468.89
OUELLETTE & SONS ROOFING CO	3,680.00
P.J. EQUIPMENT, INC.	2,012.53
P.S.I.	254.00
PAGE NEW ENGLAND	1,003.96
PALMER & DODGE	3,500.00
PANKO, FLORETTE	400.00
PAPERDIRECT, INC	116.70
PARKER-DANNER COMPANY	2,095.00
PARKLAND MEDICAL CENTER	50.00
PATTEN, PATRICIA	50.00
PATUCKAWAY STATE PARK	145.00
PC COMPUTING	14.97
PC CONNECTION	349.85
PC MAGAZINE	29.97
PEACE, NANCY E	1,273.00
PEARLS TIRE SERVICE INC.	3,135.50
PEASE, WILLIAM	24.99
PEERLESS CONTROL & ALARM CO	102.68
PELHAM BANK & TRUST	2,323.07
PELHAM DIESEL	5,973.09

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
PELLET CONFERENCE, MAINE STAT	50.00
PELLETIER, GARY	112.82
PENNEY FENCE	1,011.57
PERFECTA CAMERA	249.00
PERK FUND	369.31
PERMA-LINE	794.85
PETE'S GUN & TACKLE SHOP	128.00
PETERSON, ED	27.98
PETROLANE GAS SERVICE	302.21
PETTY CASH-HUDSON FIRE DEPT	230.21
PETTY CASH-HUDSON POLICE DEPT	308.25
PETTY CASH-SCOTT SMITH	1,541.44
PHANEUF PRESS INC.	658.62
PHOTO RESOURCES CORP	157.00
PHYSIO-CONTROL CORP	2,628.00
PICTURE PERFECT	2,776.04
PIERPONT, DAVID W.	216.26
PIKE, NEIL	50.00
PIMENTAL, MANNY	60.00
PINEHILL GARDENS	243.00
PIONEER BANK & TRUST CO	102,726.88
PIONEER-STANDARD ELECTRONICS	17,223.75
PIPER, HARRY & LORI	18.69
PITNEY BOWES INC	1,575.15
PLANTE, RENALD & MARIETTE	123.86
PLODZIK & SANDERSON	18,500.00

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
POLICE DEPT DISCIPLINARY	60.88
POST PERFECT	141.95
POULIN, KENNARD	30.00
PREFERRED TITLE SERVICES LTD	92.67
PRENTICE HALL	37.91
PRESENTATION OF MARY	99.20
PRIME STRIPE	236.50
PRINT FACTORY	313.50
PROFESSIONAL FIREFIGHTERS	385.50
PROFESSIONAL OFFICE SERVICES	106.23
PROULX, YVONNE	30.40
PROVENCAL, REGGIE	252.50
PROVENCHER, PETE	75.00
PRYOR RESOURCES INC	198.00
PRZYBYLA, JOSEPH	32.96
PSNH	191.52
PSYCHOTHERAPY ASSOCIATES INC	2,200.00
PUBLIC BRAND SOFTWARE	24.75
PUBLIC SERVICE CO OF NH	199,806.70
PUBLISHER'S TOOLBOX	3,747.50
QUALITY PRESS INC	5,925.00
QUALITY REFRESHMENT SERVICES	2,120.15
QUANTICO GROUP ASSOC. INC.	590.00
QUILL CORPORATION	56.64
QUINN, COLIN	20.00
R and R COMMUNICATIONS	19,062.22

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MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
R-B CONTRACTORS	10.22
R. WHITE EQUIPMENT	626.25
R.A.K. INDUSTRIES	1,092.02
R.B. ALLEN CO INC	500.25
R.C. HAZELTON CO. INC.	343.78
R.C. WELDING	30.00
R.E. ERICKSON CO., INC.	278.50
R.L. POLK COMPANY	116.50
RADIO SHACK	337.01
RALPH PILL ELECTRICAL SUPPLY	1,652.08
RATIGAN, JOHN	605.58
RAY SMITH'S REPAIR SERVICE	362.75
RED WING SHOE COMPANY	300.00
RELIABLE SERVICE	103.00
RESCO	734.00
REYNOLDS, MICHAEL - FLEX	300.00
REYNOLDS, MIKE	1,399.46
RHODE ISLAND BAR ASSOC	90.00
RHOMAR INDUSTRIES INC	312.40
RICH, JOSEPH M.	544.00
RICHARD MECHANICAL CO.	998.70
RICHARDS, GAWRYL & MACALLISTE	96.00
RIOUX, RICHARD	2,160.00
RIST, ROGER D.	542.00
RIVENDELL ELECTRONICS	130.00
RIZANO REALTY TRUST	23.26

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
RO-BRAND PRODUCTS	151.69
ROBBINS, ROBERT & LUCILLE W.	86.92
ROBERGE, TERRY	396.00
ROBERT T. CHIRST, DMD	204.00
ROCKHURST COLLEGE CONTINUING	61.87
ROCKINGHAM ELECTRIC	46.64
ROCKINGHAM PARALEGAL &	2,586.50
ROCKWELL, DAVID	250.00
RODGERS, G. PHILIP	16.15
RODGERS, GARY	145.12
ROLLER KINGDOM	1,800.00
RORKE DATA INC	161.31
RUDOLPH, MICHELLE	23.27
RUGH, DAVID	1,760.00
RUSSELL AUTO INC	44.74
S & S ARTS & CRAFTS	916.79
SAFETY-KLEEN CORP	277.50
SAFEWARE	200.00
SAM'S CLUB	7,499.66
SAMUEL S. GRAY, CSR	917.75
SAN RAFAEL, CITY OF	30.00
SANEL AUTO PARTS	376.80
SANSOU CY, GEORGE E	124,787.21
SCHERBON CONSOLIDATED INC	1,998.53
SCHOMMER, LINDA	7.00
SCHULTZ LUBRICANTS	247.50

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
SCOT'S AFFORDABLE TREE SVCS	1,450.00
SCOTT CONCRETE PRODUCTS, INC.	200.00
SCOTT, RALPH	291.24
SCOTTIE INDUSTRIES INC	1,500.00
SCRAP METALS INC	29,650.00
SEAL-TEC ASPHALT COATINGS	250.00
SEAMANS	508.73
SEARS	1,482.93
SENTRY MEDICAL PRODUCTS	442.00
SETON NAME PLATE COMPANY	414.72
SHARON, PAUL	312.84
SHAWMUT BANK CONNECTICUT, NA	256,057.50
SHERWIN-WILLIAMS	118.42
SHESHUNOFF INFORMATION SVCS	831.20
SHOMER-TEC	141.00
SHOOTING SPORTS SUPPLY	4,798.71
SHOR-LINE	93.49
SIGARMS INC.	306.64
SIMARD, DONALD	2,665.00
SIMPLEX TIME RECORDER	108.50
SIMPSON AUTO & TRUCK SUPPLY	103.78
SIR SPEEDY. PRINTING	670.00
SIRCHIE FINGER PRINT	37.12
SKAGGS TELECOMMUNICATIONS	8,580.76
SKINNER, NORMAN	150.00
SMITH, LEONARD	1,600.00

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
SMITH, SCOTT	41.50
SMITH, SCOTT - FLEX	2,700.00
SMITH, THOMAS	32.20
SMS SYSTEMS MAINTENANCE SVC	25,393.00
SNIDE, SUSAN	251.99
SNIDE, SUSAN-FLEX PLAN	399.64
SOCIETY FOR THE PROTECTION	28.00
SOMES UNIFORMS, INC.	26.05
SOUHEGAN MUTUAL FIRE AID ASSO	55.00
SOULE, LESLIE, ZELIN	25,613.20
SOUTH CENTRAL NH ASA	4,410.00
SOUTHEASTERN CONTAINER INC	12.73
SOUTHEASTERN NH HAZARDOUS	3,500.00
SOUTHERN N.H. WATER CO.	819,153.39
SOUTHWORTH-MILTON INC.	23,460.39
SPARTON TECHNOLOGY CORP	143.58
SPAULDING COMPANY INC	2,227.85
SPECIALTY TECHNICAL PUBLISHIN	291.75
SPECIALTY VEHICLES, INC.	76,518.15
SPECTROWAX CORPORATION	508.59
SPELLENBERG, MICHELE	25.00
SPIRE TECHNOLOGY INC	469.40
SPORT ABOUT/S.A.N. PROMOTIONS	175.25
SPORTSMAN'S GUIDE	219.83
SPRAYING SYSTEMS, CO.	617.62
ST. JOSEPH COMMUNITY SVCS INC	2,600.00

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MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
ST. JOSEPH HOSPITAL	6,275.00
STA-SHARP SAW SERVICE	73.71
STAMPED ENVELOPE AGENCY	320.00
STAPLES INC.	940.73
STAPLETON, RICHARD J.	3,532.69
STATE OF NEW HAMPSHIRE	71.00
STATE OF NEW HAMPSHIRE -U.C.	675.00
STATE OF NH/DEPT OF SAFETY	3,600.00
STATE STREET BANK & TRUST CO	427,094.95
STATEWIDE COMMUNICATIONS	1,322.00
STEVE GILE'S AUTO	292.90
STEVIE P'S YACHT CLUB	54.86
STEWART TRAVEL SERVICE, INC	115.00
STOFFEL SEALS	785.00
STONE, ALAN M	60.76
STRATHAM TIRE	1,195.00
SUBURBAN AUTO	2,116.61
SULLIVAN TIRE COMPANIES	5,615.41
SULLIVAN, ARTHUR	325.00
SULLIVAN, THOMAS	359.00
SUNDSTROM, TIMOTHY	157.00
SUNSET PRINTING & ADV SPEC CO	48.00
SUPERINTENDENT OF DOCUMENTS	56.00
SURVIVAIR	189.00
TAMPOSI FAMILY	46,722.96
TASTULA, JOHN	68.50

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
TATE BROS. PAVING CO INC	10,056.50
TATE, LORRAINE	1,354.00
TELEDYNE ELECTRO MECHANISMS	3,030.20
TELEGRAPH PUBLISHING CO	6,741.16
TESSIER, RICHARD F & BARBARA	92.34
TF MORAN INC	3,400.00
THE BALSAMS	326.22
THE COBB GROUP	59.00
THE COMPUTERSMITH, INC.	652.35
THE FIRE BARN	16,920.23
THE IDENTI-KIT CO INC	408.00
THE INNOVATION GROUPS	605.00
THE LONDONDERRY BOWLING CENTE	188.00
THE NATIONAL LAW JOURNAL	98.00
THE PC ZONE	597.94
THE SCOTSMAN GROUP	5,940.00
THIRD PARTY PUBLISHING CO	21.95
THOMPSON PUBLISHING GROUP	216.00
TIMBERLAND MACHINERY	2,051.99
TINY'S GARAGE	75.00
TIRE WAREHOUSE #5	23.85
TIRRELL, SHEILA	100.00
TOMAHAWK	47.16
TOPHEALTH	463.05
TOTAL WASTE MANAGEMENT	367.50
TOWERS MOTOR PARTS CORPORATIO	197.15

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
TOWN LINE MOBILE ESTATES	1,275.00
TOWN OF AMHERST	75.00
TOWN OF HUDSON	1,268,170.46
TOWN OF HUDSON - SEWER UTILIT	21,378.91
TOWN OF LITCHFIELD	164.80
TOWN OF PELHAM	1,815.00
TRAFFIC INSTITUTE	117.25
TRAFFIC PARTS	249.65
TRANSAMERICA REAL ESTATE TAX	8,598.75
TREASURER, STATE OF NH	8,500.31
TRI STAR TECHNOLOGY, INC.	1,025.00
TSAI, YUNG CHIEN	4,185.32
TST EQUIPMENT INC	1,013.27
TULLEY	587.21
TURNER, THOMAS P	2,475.00
UARCO INCORPORATED	188.76
UNH COOPERATIVE EXTENSION	2.50
UNI-BELL PVC PIPE ASSOC	40.00
UNION LEADER CORPORATION	467.75
UNITED DIVERS	390.00
UNITED PARCEL SERVICE	89.90
UNITED SUPPLY CO	54.20
UNIVERSITY CONFERENCE SERVICE	150.00
UNIVERSITY OF DELAWARE	780.00
UNLIMITED OVERHEAD DOOR	999.00

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
USA FLEX	3,398.00
UVM CONFERENCE SERVICES	125.00
VALENTINE INC.	51.32
VANASSE HANGEN BRUSTLIN, INC.	45,858.00
VANDERHEYDEN, EDDY	1,950.25
VIENS, CAROL	450.00
VIENS, MAURICE	512.00
VIGEANT, LEONARD & JANE	24.42
VIKING OFFICE PRODUCTS	111.39
VILLEMAIRE, PAUL	679.70
VIP DISCOUNT AUTO CENTER	69.88
VULC TECH OF NEW ENGLAND INC	160.00
W.B. SAUNDERS CO	145.53
W.D. PERKINS	689.35
W.T. SUPPLY CO INC	13,996.53
W.W. DIVERSIFIED ENDEAVORS	74.73
W.W. GRAINGER, INC	640.88
WAL-MART STORE # 01-1785	1,878.90
WALKER, MARJORIE	15.00
WALL STREET JOURNAL	139.00
WANG, JEAN	5,325.00
WASTE MANAGEMENT OF NH	792,615.00
WATERWEAR, INC	1,188.00
WEATHER SERVICES CORP	120.00
WEAVER, CLINT	60.00
WEBBER ENERGY FUELS	94.69

MONIES PAID
FISCAL YEAR 1993 - 1994

Vendor Name	Amount for Year
WEBSTER, CARL C. SR.	49.60
WEBSTER, GARY	59.95
WENDOVER FUNDING INC	632.14
WESCO	163.12
WEST PUBLISHING COMPANY	169.50
WILLARD'S RADIATOR INC	55.00
WILLY'S ALIGNMENT	1,694.50
WINDOWS SOURCES	19.97
WINTER BASKETBALL LEAGUE	12,513.00
WOOD'S CRW CORP.	595.80
WOODMAN, ROBERT E & MARCELLA	49.41
WOOLDRIDGE, BRENDA J	500.00
WORDPERFECT CORPORATION	917.95
WORK SAFE	1,725.92
WORTH, BRUCE J	14.40
WOZNIAK, JOSEPH A.	23.50
WRIGHT, LORRAINE	39.99
WULF, GARY W.	15,924.15
YANKEE ELECTRONICS	291.36
YANKEE MICROFILM, INC.	47.24
YOUNGHUSBAND, BARBARA	650.83
ZAKOS, PRISCILLA	98.90
ZAKOS, PRISCILLA, FLEX PLAN	984.02
ZECCO, INC.	107.20
ZEE MEDICAL SERVICE CO.	514.25
ZEP MANUFACTURING COMPANY	1,957.45

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MONIES PAID
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Vendor Name	Amount for Year
ZERRINEY, HABIB	900.00
ZHIXIN LI	169.97
ZONING BULLETIN BIWEEKLY	76.81

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NAME	GROSS PAY
ADAMS, KENNETH	32,571.68
AGUIAR, TARA	545.00
AKE, LEA	19,202.06
ALLISON, JEFFREY	1,467.00
ANDERSON, MARCUETTA	312.50
ANGELL, LYDIA	54,517.47
ANGER, CARLA	33,033.09
ANGER, DAVID	809.25
ANGER, JOSEPH	37,741.03
ANGER, SHAWN	60.00
ANGER, PAUL	31,285.60
APPLER, DOUGLAS	1,276.25
APPLER, VIVIAN	1,706.66
AVERY JR, WILLIAM	33,641.43
AXELSON, MELANIE	20,750.82
BAESSLER, LELA	79.63
BAILEY, PATRICIA	16,758.82
BALLOU, BRIAN	69.38
BALUKONIS, PAUL	33,187.50
BASTIEN, ALFRED	32,872.77
BEIKE, VICTORIA	52.00
BENTON, ELISA	24,815.27
BENTON, STEPHEN	36,824.96
BIANCHI, ROBERT	40,968.27
BLAKE, BRIAN	36,128.23
BLINN, KEVIN	2,487.65
BOISVERT, PRISCILLA	34,850.52
BOUCHER, ELLEN	21,049.20
BOULEY, MARC	5,006.50
BOWEN, KEITH	2,075.08
BRADLEY, PAULA	22,361.89
BREAULT, DONALD	33,600.08
BRENNAN, TRACY	3,612.84
BREWER, JOHN	44,570.23
BRIAND, JENNIFER	27,400.20
BRIAND, MICHAEL	15,152.65
BROUGH, FRED	1,460.89
BRUSSEY, DANIELLE	1,420.14
BURKE, EDMUND	616.50
BURNS III, ROBERT	1,111.98
BURNS, KEVIN	49,873.36
BUXTON, ROBERT	28,592.70
CABRAL, SALLY	3,931.56
CAHILL, ROBERT	1,549.50
CAMPBELL, ROBERT	1,500.00
CAMPBELL, PATRICK	9,146.19
CANTARA, KENNETH	13.00
CAREY, DOROTHY	26,509.12
CARLONE, CAROL	3,559.00
CARRIER, GERALD	35,131.89
CARTER, NEAL	41,465.86
CASSALIA, DONALD	38,591.64
CATANZARO, MICHAEL	774.39
CESANA, JOHN	29,164.16
CHARBONNEAU, RHONA	3,466.71
CHARBONNEAU, GARY	61.88
CHESNULEVICH, HARRY	1,244.25

FISCAL 1993 - 1994

NAME	GROSS PAY
CLARKE, DONALD	450.22
CLOOS, JEFFREY	2,080.34
CLOSS, WILLIAM	46,726.52
CLOUTIER, JOYCE	939.75
COLE, JOHN	7,652.48
COLE, CHRISTIN	3,373.58
COLEMAN, BRIAN	176.26
COLEMAN, RICHARD	30,603.76
COLLISHAW, PETER	34,519.29
COOMBES, LOLITA	9,725.95
CORCORAN, LINDA	16,325.26
COULOMBE JR, CLAUDE	30,492.36
CULLEN III, JAMES	27,646.13
DELANO, JANIE	81.25
DEVINE, MARK	48,106.24
DIGIACOMO, DONNA	27,692.55
DILLON, GARY	26,428.50
DILWORTH JR., HOWARD	2,862.72
DOBENS, DAVID	36,788.41
DONARUMA, RUTH	19,026.87
DREW, ROBERT	39,280.60
DUBE, STEVEN	32,355.40
DUBOWIK, THERESE	6,000.00
DUBUQUE, DOUGLAS	31,302.96
DUFAULT, SUSAN	38,393.98
DUMAIS, LYNN	724.50
DUMONT, LISA	1,932.02
DYAC, CHARLES	16,659.00
EATON, LYNDA	36.96
EMANUELSON, JEFFREY	950.63
EMMONS, WILLIAM	16,874.05
ERB, MARY	246.75
ETHIER, RICHARD	44,457.32
FERNANDEZ, MONICA	1,752.13
FISHER, JANE	3,042.63
FLAHIVE, JUANITA	20,627.50
FORRENCE, JESS	47,008.81
FOSTER, WENDY	26,823.08
FOURNIER, RICHARD	804.00
GAGNON, ROBERT	26,700.48
GAGNON, MAUREEN	1,981.04
GANNON, STEPHEN	33,963.54
GARDNER, RONALD	38,684.39
GENDRON, RICHARD	52,862.22
GERAGHTY, JAMES	31,679.73
GILBERT, CHARLES	34,988.92
GIROUARD, KRISTINE	1,000.00
GOLNER, BARRY	42,270.30
GOSPODAREK, MICHAEL	51,337.24
GOULD, JUDITH	34,270.86
GRUGAN, JOANN	3,431.72
GRUGAN, PAUL	41,201.43
GUIL, JEANNETTE	160.88
HAMELIN, JENNIFER	3,688.15
HAMILTON, SHERRI	7,758.58
HAMILTON, BARBARA	5,500.00
HAMMOND, LEON	123.50

FISCAL 1993 - 1994

NAME	GROSS PAY
HANKINS, JAMES	900.00
HANSEN, TODD	43,983.29
HENCHEY, JOHN	14,400.00
HETZER, JAMES	123.50
HOBBS, JR, WILLIAM	3,509.75
HOGAN, DEBORAH	18,062.65
HOGAN, AMY	1,867.67
HOLLAND, HAROLD	20,669.35
HOLLCRAFT, JENNIFER	1,580.27
HOULE, RICHARD	288.19
HUGHES, JENNIFER	1,078.65
HULL, SUSAN	3,501.96
HULL, JAMES	502.18
HURLEY, CHRISTINE	1,677.00
HURST, WILLIAM	43,133.63
HYDZIK, BARBARA	20,451.87
HYDZIK, STEVEN	112.50
INDERBITZEN, PAUL	100.00
JASPER, SHAWN	1,957.88
JASPER, LAURIE	39.00
JOHNSTON, MARY	3,289.88
JOYAL, DIANE	3,631.32
KAHN, SHERRY	374.75
KAMPE, LAUREL	1,191.60
KATSOHIS, GREGORY	35,004.66
KEARNS, TIMOTHY	39,070.86
KELLEHER, RICHARD	345.00
KENDALL, DAVID	31,378.73
KIRANE, DANIEL	245.63
KOLDEN, ERIK	94.50
LADUKE, AMY	3,210.34
LAINE, PATRICIA	27,111.81
LAMBERT, ALBERT	2,266.69
LAMPER, TIMOTHY	31,478.35
LAMPER, EDWARD	46,921.31
LAMPER, CHRISTINA	21,997.43
LAPLANT, JENNIFER	1,651.14
LARGY, EDWARD	2,558.64
LAVOIE, PAMELA	21,711.23
LAVOIE, JASON	34,207.05
LEACH, DAVID	1,147.63
LIBBY, CHESTER	37,182.99
LISTER, CHRISTINA	31.40
LOCKE, BARBARA	21,595.60
LOVEJOY, STEPHEN	2,151.21
LOW, RICHARD	30,229.33
LUSZCZ, JOSHUA	2,154.45
LYONS, STEVE	25,752.93
MACIEJCZYK, REBECCA	6,881.87
MACLEOD, LYNN	148.05
MADIGAN, EDWARD	34,405.60
MADISON, LORRAINE	933.34
MANFRA, MARYANNE	4,999.96
MANOR, PETER	2,670.26
MARSHALL, RICHARD	46,865.56
MARTINEK, KEVIN	1,625.00
MASON, BEVERLY	635.27

FISCAL 1993 - 1994

NAME	GROSS PAY
MASON, BRIAN	53,186.72
MASSEY, KENNETH	100.00
MASTROGIACOMO, CARYN	17,001.07
MCCRADY, DONALD	48,545.76
MCLLARKY, TERRANCE	13.00
MCMASTER, BRIAN	18,225.27
MCNEIL, DONALD	37,461.74
MCWILLIAMS, CURTIS	1,136.25
MEANEY, KATHLEEN	30.00
MEIER, NANCY	21,146.53
MELLO JR, RAYMOND	38,638.09
MILLER, JEFFREY	18.75
MITCHELL, KIM	20,826.24
MITCHELL, JOSEPH	31,712.94
MONROE, MARC	1,473.76
MOORE, BRIAN	1,010.65
MORIN, DAVID	36,562.49
MORIN, DUANE	33,764.63
MORSE, LISA	7,723.20
MOSNICKA, VIRGINIA	208.50
NICHOLS, KEVIN	13.00
NICHOLS, BRUCE	13.00
NICHOLS, CECILE	38,136.86
NICHOLS, PHILLIP	33,091.64
NUTE, LISA	37,651.81
O'BRIEN, KEVIN	17,164.80
OLESAK, WILLIAM	32,337.20
ORLINSKA-HYDZIK, NATASZA	587.84
PALLESCHI, HELEN	1,908.50
PANKO, FLORETTE	45.50
PAQUETTE, JAMES	804.00
PAQUETTE, MAURICE	269.50
PARKER, RAYMOND	582.75
PARSONS, LOIS	1,201.05
PEASE JR, WILLIAM	42,424.00
PETERSON, EDWARD	450.00
PETRAIN, DIANE	1,809.79
PETRAIN, DAVID	2,153.80
PETTINATO, DENISE	3,398.93
PFARNER, JANE	15,075.45
PIKE, NEIL	30,974.83
PIMENTAL, MANUEL	1,636.50
PIPER, MICHAEL	682.95
POISSON, DARRYL	2,250.00
POPER, HARRY	759.39
PORCELLI, KACY	32,151.86
POTNIS, KUNAL	678.32
POULIN, KENNARD	1,938.63
PROVENCAL, SCOTT	1,454.88
PROVENCAL, REGINALD	9,521.76
RAICHE, RUSSELL	671.25
RAMBIN, NANCY	757.50
RATIGAN, JOHN	45,395.86
RECKIS, JAMIE	1,489.80
REED, BARRY	25,524.24
REYNOLDS, MICHAEL	47,715.79
RICHARDSON, DEBRA	3,492.72

FISCAL 1993 - 1994

NAME	GROSS PAY
RICKER, THOMAS	30,514.03
ROBERT, ANNA	3,631.32
RODGERS, GARY	48,009.16
RONDEAU, ALBERT	35,117.83
ROSS, JOSEPH	10,955.10
ROSSINO, JOSEPH	45,925.66
ROWELL, YOLANDE	3,910.83
ROY III, GEORGE	29,724.55
RUDOLPH, MICHELLE	3,117.19
RUGGIERO, CHRIS	131.26
RUGGIERO, ANTHONY	615.01
SASSAK, JUDITH	490.50
SASSAK, DAVID	30,811.63
SAVOIE, MARLENE	157.50
SCOTT, RALPH	3,200.04
SEABURY, ANN	3,200.04
SEMPLE, ALAN	42,906.67
SHARON, PAUL	35,384.66
SHARPE, PAUL	37,587.78
SHAW, JENNIFER	1,229.60
SILVER, PETER	2,411.88
SKELTON, SHERRY	1,592.08
SMALL, ROBERT	7.50
SMITH, VIRGINIA	139.75
SMITH, MICHAEL	33,295.86
SMITH, JACLYN	805.00
SMITH, SCOTT	33,466.91
SNAY JR., ERNEST	108.75
SNIDE, ANN	36,383.09
SPOONER, ROGER	45,053.63
ST. CYR, GAYLE	26,398.79
STARKEY, SEAN	1,285.00
STEVENSON, CAROL	20,046.24
SULLIVAN, ARTHUR	31,044.15
SULLIVAN, KEVIN	37,869.90
SULLIVAN, JEREMY	105.00
SULLIVAN, THOMAS	31,143.63
SWEENEY, CHRISTINA	8,902.65
SWIDEREK, MELANIE	385.00
TASTULA, JOHN	99.00
THIBODEAU, TRACY	28,785.50
TOUSIGNANT, ROBERT	43,091.33
TOWNE, RODNEY	27,928.95
TURCOTTE, SHARRON	1,094.50
TYLER, MARILYN	9,815.36
TYLER, KIMBERLY	7,144.06
UPHAM, TIMOTHY	855.75
UPHAM, LINDA	3,030.45
VACHON, ANITA	5,773.19
VOISINE, KATHLEEN	21,850.35
WEAVER JR, CLINTON	45,419.67
WEBSTER, GARY	33,733.70
WIERS, JANICE	25,518.94
WIGHTMAN, FLORENCE	1,336.50
WILCOX, JOHN	1,114.75
WILLIAMSON, JOYCE	4,117.44
WING, MARY	14,913.84

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MONIES EARNED

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NAME	GROSS PAY
WORTH, BRUCE	12,595.39
WOZNIAK, JOSEPH	2,366.69
WRIGHT, LORRAINE	18,636.28
YOUNG, MICHAEL	58.13
ZAKOS, PETER	1,665.02
ZAKOS, PRISCILLA	27,972.02
ZIMINSKY, GEOFFREY	44,326.92

TOWN OF HUDSON,
NEW HAMPSHIRE
FINANCIAL STATEMENTS
JUNE 30, 1994

TOWN OF HUDSON, NEW HAMPSHIRE

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Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

To the Members of
the Board of Selectmen
Town of Hudson
Hudson, New Hampshire

In planning and performing our audit of the Town of Hudson for the year ended June 30, 1994, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

The following conditions and follow-up of previous years' comments and recommendations were noted that we consider to be material and minor weaknesses:

AGENCY FUNDS

We commented and expressed concern in last year's audit report concerning the elimination of the agency fee clerk position.

This year-end financial audit and related review of internal accounting controls, should not replace a detail review of the accounting for the agency funds, which we are suggesting as a result of last year's elimination of the aforementioned position. However, our testing of the procedures used to account for these funds, did disclose the following conditions.

Town of Hudson

Independent Auditor's Communication of Reportable Conditions and Other Matters

At June 30, 1994, there is still a deficit of \$87,433 in the Sewer Ordinance and Planning Board fee deposits. This figure is down from \$89,095. The reduction represents research by the Town Engineer and subsequent recommendation to write-off some account balances due the Town.

There is still a need to review the remaining balances in detail for determination, which should include funding any deficit balance.

Other matters brought to our attention as a result of this year's audit procedures in the area of surety bonds, included the following:

- A. Our testing of the purchase order system covering engineering division bonds revealed some instances where proper approval was not evident.
- B. Daily time sheets generated by inspectors, which are used in charging bond fund accounts, have no supervisor approval and are summarized by a secretary for submission to the finance department for posting. We have been advised that there is up to a 2-month backlog in the preparation of the required summaries.
- C. Filing of receipt forms is not up to date.

Finally, as previously stated, we do suggest a thorough, specific monitoring of this area of accounting be performed in order to disclose any weaknesses in internal accounting controls. In addition, a review of the Agency Fee Report, solicited by the Board of Selectmen, dated April 13, 1993, should be reviewed and recommendations considered.

APPROVAL OF MANIFESTS

Presently, expenditure manifests are being approved by the Town Administrator, Finance Director, Chairman of the Board of Selectmen and Town Treasurer. It is apparent that internal control procedures over the expenditure process are adequate.

However, the State of New Hampshire, Revised Statutes Annotated (41:29) requires the approval of a majority of the Selectmen in order for the Treasurer to disburse funds.

If the Board of Selectmen desire to have only the Chairperson sign expenditure manifests, we suggest obtaining legal opinion or interpretation of the above statute from the Department of Revenue Administration.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

August 15, 1994

Donald J. Sanderson
Professional Association

Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Hudson
Hudson, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Hudson as of and for the year ended June 30, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Hudson as of June 30, 1994, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Hudson. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

August 15, 1994

*Plodzik & Sanderson
Professional Association*

*GENERAL PURPOSE
FINANCIAL STATEMENTS*

EXHIBIT A
TOWN OF HUDSON, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1994

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$ 9,811,396	\$1,199,574	\$
Investments		1,152,042	
<u>Receivables (Net of Allowances For Uncollectibles)</u>			
Interest		12,358	
Taxes	6,252,933		
Accounts	65,631	101,028	
<u>Special Assessments</u>			
Current		195,662	
Noncurrent		1,926,451	
Intergovernmental	2,752		
Other			
Interfund Receivable	11,780	4,119	1,396,413
Elderly Tax Liens	29,924		
Elderly Tax Liens			
Reserved Until Collected	(29,924)		
Prepaid Items	51,363		
Fixed Assets			
<u>Other Debits</u>			
Amount To Be Provided For			
Retirement of General Long-Term Debt			
 TOTAL ASSETS AND OTHER DEBITS	 <u>\$16,195,855</u>	 <u>\$4,591,234</u>	 <u>\$1,396,413</u>

<u>Fiduciary Fund Types Trust and Agency</u>	<u>Account Groups</u>		<u>Total (Memorandum Only)</u>
	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	
\$1,749,658	\$	\$	\$12,760,628
419,792			1,571,834
			12,358
			6,252,933
			166,659
			195,662
			1,926,451
			2,752
87,433			87,433
20,301			1,432,613
			29,924
			(29,924)
			51,363
	13,022,169		13,022,169
		7,104,134	7,104,134
<u>\$2,277,184</u>	<u>\$13,022,169</u>	<u>\$7,104,134</u>	<u>\$44,586,989</u>

EXHIBIT A (Continued)
TOWN OF HUDSON, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1994

<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Liabilities</u>			
Accounts Payable	\$ 18,124	\$ 8,644	\$ 7,000
Accrued Payroll and Benefits	11,652		
Intergovernmental Payable		27,966	
Interfund Payable	1,420,833	9,922	
Escrow and Performance Deposits			
Deferred Revenues	12,771,468	1,997,018	
General Obligation Debt Payable			
Capital Leases Payable			
Compensated Absences Payable			
Total Liabilities	<u>14,222,077</u>	<u>2,043,550</u>	<u>7,000</u>
<u>Equity and Other Credits</u>			
Investment in General Fixed Assets			
<u>Fund Balances</u>			
Reserved For Endowments			
Reserved For Encumbrances	136,513	205,916	27,600
Reserved For Special Purposes		974,262	1,361,813
<u>Unreserved</u>			
Designated For Special Purposes		1,367,506	
Undesignated	<u>1,837,265</u>		
Total Equity and Other Credits	<u>1,973,778</u>	<u>2,547,684</u>	<u>1,389,413</u>
 TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	 <u>\$16,195,855</u>	 <u>\$4,591,234</u>	 <u>\$1,396,413</u>

Fiduciary Fund Types Trust and Agency	Account Groups		Total (Memorandum Only)
	General Fixed Assets	General Long-Term Debt	
\$ 8,426	\$	\$	\$ 42,194
22,136			11,652
1,858			50,102
1,859,617			1,432,613
			1,859,617
			14,768,486
		6,495,000	6,495,000
		141,403	141,403
		467,731	467,731
<u>1,892,037</u>	<u></u>	<u>7,104,134</u>	<u>25,268,798</u>
	13,022,169		13,022,169
139,290			139,290
245,857			370,029
			2,581,932
			1,367,506
			<u>1,837,265</u>
<u>385,147</u>	<u>13,022,169</u>	<u></u>	<u>19,318,191</u>
<u>\$2,277,184</u>	<u>\$13,022,169</u>	<u>\$7,104,134</u>	<u>\$44,586,989</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF HUDSON, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 1994

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Revenues</u>			
Taxes	\$25,990,559	\$	\$
Licenses and Permits	1,748,257		
Intergovernmental	915,971	408,584	
Charges For Services	369,619	1,695,853	
Miscellaneous	225,430	166,623	
<u>Other Financing Sources</u>			
Operating Transfers In	33,654	447,543	9,757
Proceeds of General Obligation Debt			<u>1,500,000</u>
<u>Total Revenues and Other Financing Sources</u>	<u>29,283,490</u>	<u>2,718,603</u>	<u>1,509,757</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	1,745,926		
Public Safety	4,068,215		
Highways and Streets	2,119,924		
Sanitation	839,714	776,420	
Welfare	99,633		
Culture and Recreation	645,311	454,356	
Conservation	5,725	1,606	
Debt Service	636,291	409,473	
Capital Outlay	480,219	209,677	110,587
Intergovernmental	18,476,919		
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>91,954</u>	<u>883</u>	
<u>Total Expenditures and Other Financing Uses</u>	<u>29,209,831</u>	<u>1,852,415</u>	<u>110,587</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>	73,659	866,188	1,399,170
<u>Fund Balances - July 1</u>	<u>1,900,119</u>	<u>1,681,496</u>	<u>(9,757)</u>
<u>Fund Balances - June 30</u>	<u>\$ 1,973,778</u>	<u>\$2,547,684</u>	<u>\$1,389,413</u>

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
\$	\$25,990,559
	1,748,257
	1,324,555
	2,065,472
66,146	458,199
108,989	599,943
<u> </u>	<u>1,500,000</u>
<u>175,135</u>	<u>33,686,985</u>
	1,745,926
	4,068,215
	2,119,924
	1,616,134
	99,633
	1,099,667
	7,331
	1,045,764
31,610	832,093
	18,476,919
<u> </u>	<u>92,837</u>
<u>31,610</u>	<u>31,204,443</u>
143,525	2,482,542
<u>80,464</u>	<u>3,652,322</u>
<u>\$223,989</u>	<u>\$ 6,134,864</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF HUDSON, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
General and Special Revenue Funds
For the Fiscal Year Ended June 30, 1994

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$25,437,003	\$25,990,559	\$ 553,556
Licenses and Permits	1,456,000	1,748,257	292,257
Intergovernmental	902,259	915,971	13,712
Charges For Services	220,600	369,619	149,019
Miscellaneous	166,040	225,430	59,390
<u>Other Financing Sources</u>			
Operating Transfers In	30,000	33,654	3,654
<u>Total Revenues and Other Financing Sources</u>	<u>28,211,902</u>	<u>29,283,490</u>	<u>1,071,588</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	1,788,791	1,745,926	42,865
Public Safety	4,080,557	4,068,215	12,342
Highways and Streets	2,099,714	2,119,924	(20,210)
Sanitation	850,714	839,714	11,000
Welfare	76,000	99,633	(23,633)
Culture and Recreation	649,303	645,311	3,992
Conservation	5,725	5,725	
Debt Service	630,563	636,291	(5,728)
Capital Outlay	507,783	480,219	27,564
Intergovernmental	18,476,919	18,476,919	
<u>Other Financing Uses</u>			
Operating Transfers Out	90,367	91,954	(1,587)
<u>Total Expenditures and Other Financing Uses</u>	<u>29,256,436</u>	<u>29,209,831</u>	<u>46,605</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(1,044,534)	73,659	1,118,193
<u>Fund Balances - July 1</u>	<u>1,900,119</u>	<u>1,900,119</u>	
<u>Fund Balances - June 30</u>	<u>\$ 855,585</u>	<u>\$ 1,973,778</u>	<u>\$1,118,193</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$25,437,003	\$25,990,559	\$ 553,556
			1,456,000	1,748,257	292,257
	408,584	408,584	902,259	1,324,555	422,296
1,665,911	1,695,853	29,942	1,886,511	2,065,472	178,961
54,372	166,623	112,251	220,412	392,053	171,641
<u>447,543</u>	<u>447,543</u>	<u> </u>	<u>477,543</u>	<u>481,197</u>	<u>3,654</u>
<u>2,167,826</u>	<u>2,718,603</u>	<u>550,777</u>	<u>30,379,728</u>	<u>32,002,093</u>	<u>1,622,365</u>
31,088		31,088	1,788,791	1,745,926	42,865
			4,111,645	4,068,215	43,430
			2,099,714	2,119,924	(20,210)
1,112,352	776,420	335,932	1,963,066	1,616,134	346,932
			76,000	99,633	(23,633)
454,666	454,356	310	1,103,969	1,099,667	4,302
5,725	1,606	4,119	11,450	7,331	4,119
450,899	409,473	41,426	1,081,462	1,045,764	35,698
205,806	209,677	(3,871)	713,589	689,896	23,693
			18,476,919	18,476,919	
<u>883</u>	<u>883</u>	<u> </u>	<u>91,250</u>	<u>92,837</u>	<u>(1,587)</u>
<u>2,261,419</u>	<u>1,852,415</u>	<u>409,004</u>	<u>31,517,855</u>	<u>31,062,246</u>	<u>455,609</u>
(93,593)	866,188	959,781	(1,138,127)	939,847	2,077,974
<u>1,681,496</u>	<u>1,681,496</u>	<u> </u>	<u>3,581,615</u>	<u>3,581,615</u>	<u> </u>
<u>\$1,587,903</u>	<u>\$2,547,684</u>	<u>\$959,781</u>	<u>\$ 2,443,488</u>	<u>\$ 4,521,462</u>	<u>\$2,077,974</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF HUDSON, NEW HAMPSHIRE
Combined Statement of Revenues, Expenses and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1994

	<u>Fiduciary Fund Type</u> <u>Nonexpendable Trust Funds</u>		<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
	<u>Town</u>	<u>Library</u>	
<u>Operating Revenues</u>			
New Funds	\$ 3,281	\$	\$ 3,281
Interest and Dividends	<u>4,741</u>	<u>545</u>	<u>5,286</u>
<u>Total Operating Revenues</u>	<u>8,022</u>	<u>545</u>	<u>8,567</u>
<u>Operating Expenses</u>			
Trust Income Distributions	<u>3,436</u>	<u>119</u>	<u>3,555</u>
<u>Income Before</u> <u>Operating Transfers</u>	4,586	426	5,012
<u>Operating Transfers</u> <u>Transfers Out</u>	<u>(1,094)</u>	<u> </u>	<u>(1,094)</u>
<u>Net Income</u>	3,492	426	3,918
<u>Fund Balance - July 1</u>	<u>134,461</u>	<u>22,779</u>	<u>157,240</u>
<u>Fund Balance - June 30</u>	<u>\$137,953</u>	<u>\$23,205</u>	<u>\$161,158</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF HUDSON, NEW HAMPSHIRE
Combined Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1994

	Fiduciary Fund Type Nonexpendable Trust Funds		Total (Memorandum Only)
	Town	Library	
<u>Cash Flows From Operating Activities</u>			
Interest and Dividends Received	\$ 4,741	\$ 545	\$ 5,286
New Funds Received	3,281		3,281
Trust Income Distributions	(7,279)	(119)	(7,398)
Operating Transfers Out - To Other Funds	<u>(1,094)</u>	<u> </u>	<u>(1,094)</u>
<u>Net Cash Provided (Used) by Operating Activities</u>	<u> (351)</u>	<u> 426</u>	<u> 75</u>
<u>Cash Flows From Investing Activities</u>			
Proceeds From Sales and Maturities of Investment Activities	125,710		125,710
Purchase of Investment Securities	<u>(136,287)</u>	<u> </u>	<u>(136,287)</u>
<u>Net Cash Provided (Used) in Investing Activities</u>	<u> (10,577)</u>	<u> </u>	<u> (10,577)</u>
<u>Net Increase (Decrease) in Cash</u>	<u> (10,928)</u>	<u> 426</u>	<u> (10,502)</u>
<u>Cash - July 1</u>	<u> 12,595</u>	<u> 17,724</u>	<u> 30,319</u>
<u>Cash - June 30</u>	<u>\$ 1,667</u>	<u>\$18,150</u>	<u>\$ 19,817</u>

*Reconciliation of Net Income to Net
Cash Provided (Used) by Operating Activities*

<u>Net Income</u>	\$ 3,492	\$ 426	\$ 3,918
<u>Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities</u>			
Increase (Decrease) in Accounts Payable	<u> (3,843)</u>	<u> </u>	<u> (3,843)</u>
<u>Net Cash Provided (Used) by Operating Activities</u>	<u>\$ (351)</u>	<u>\$ 426</u>	<u>\$ 75</u>

The notes to financial statements are an integral part of this statement.

*COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS*

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Reporting Entity

The Town of Hudson, New Hampshire, is a municipal corporation governed by an elected 5-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Hudson (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

- Hills Memorial Library
- Conservation Commission
- Police Grants
- Hazardous Materials
- Sewer Department

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The following funds are included in this fund type:

- Sewer Facilities Project
- Town Wide Revaluation Project
- Police Station Project

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of government.

The following funds are included in this fund type:

Nonexpendable Trust Funds

- Town Trusts
- Library

Expendable Trust Funds

- Town
- Library Building
- Capital Reserve

Agency Funds

- Developers' Performance Bonds
- Sewer Ordinance Deposits
- Planning Board Fee Deposits
- CAP/Impact Fees
- Corridor Account

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

General Fixed Assets Account Group - This group of accounts is established to account for all fixed assets.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. Unexpended balances of special articles for specific purposes may not be transferred. All annual appropriations lapse at year-end unless encumbered.

In the case of emergency expenditures, overexpenditures are allowed under the provisions of the Municipal Budget Law (RSA Chapter 32) if prior approval is secured from the State Department of Revenue Administration.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1994, \$800,000 of the beginning General Fund fund and \$128,300 of the beginning Special Revenue Fund fund balances were applied for this purpose.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year.

Reconciliation of Town Budget to GAAP Basis of Accounting

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis.

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended June 30, 1994 were required as follows:

	General Fund	Special Revenue Funds
<u>Appropriations</u>		
<u>Budgetary Basis -</u>		
<u>Legally Adopted Budget</u>		
Municipal	\$10,534,983	\$2,232,065
School	16,475,760	
County	<u>2,001,159</u>	
<u>Total Appropriations</u>	<u>29,011,902</u>	<u>2,232,065</u>
 Adjustments to Restate Budget to GAAP Basis		
Carryover Appropriations		
Reserve for Encumbrances		
Beginning of period	\$ 381,047	\$ 171,209
End of period	(136,513)	(205,916)
 Authorization to accept and expend money in accordance with the provisions of RSA 31:95-b and RSA 202-A:4-c as authorized by vote of the Town Meeting		
Hills Memorial Library		13,942
Police Grants		31,971
Hazardous Materials		<u>18,148</u>
<u>Total Adjustments</u>	<u>244,534</u>	<u>29,354</u>
 <u>Total Appropriations - GAAP Basis</u>	<u>\$29,256,436</u>	<u>\$2,261,419</u>

E. Assets, Liabilities and Fund Equity

Cash and Investments

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

Receivables

Revenues for the most part are recorded when received; except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, uncollected taxes that were not lienied within statutory time limits, unredeemed accounts that were beyond the 2-year statutory period for deeding, and certain other accounts deemed by management to have questionable collectibility have been reserved. Reserved amounts are not reflected as Taxes Receivable and amounted to \$137,209 at June 30, 1994.

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

The Governmental Accounting Standards Board (GASB) Codification Section P70 - *Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the GASB Codification Section P70 exception, and therefore Level 4 GAAP compliance may be reached.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Interest on investments is recorded as revenue in the year earned.
- c. Various service charges (ambulance, police, sewer) are recorded as revenue for the period when service was provided.
- 1) The receivables for ambulance services are shown on the balance sheet net of an allowance for estimated uncollectibles calculated as follows:

<u>Aging of Receivables</u>	<u>Percentage Reserved</u>
120 days +	70%
90 - 119 days	50%
60 - 89 days	N/A
30 - 59 days	30%
Current	10%

- 2) The receivables for sewer rents and various assessments are shown on the balance sheet net of an allowance for estimated uncollectibles calculated at 4% of the sewer billings and 6% of the various special assessments for the 1993-94 fiscal year.

InterFund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of June 30, balances of interfund amounts receivable or payable have been recorded.

Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

Fixed Assets

General fixed assets are those acquired for general governmental purposes. They are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are recorded as expenditures in the governmental funds at the time goods are received and a liability is incurred. The related assets are reported in the General Fixed Assets Account Group.

All fixed assets are valued at historical cost, or estimated historical cost, if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

The Town capitalizes all buildings and other assets with a cost of \$2,000 or more. No depreciation has been provided on the general fixed assets.

Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting system, are not capitalized along with other general fixed assets.

Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Long-Term Liabilities

General Obligation Debt - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Compensated Absences - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive benefits.

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriate for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the uncommitted balances of bond proceeds, grant revenues, the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

NOTE 2 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

Category 1 Includes deposits that are insured (Federal Depository Insurance).

Category 2 Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

Category 3 Includes deposits that are uninsured and uncollateralized.

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

	Category			Total	
	1	2	3	Bank Balance	Carrying Value
<u>Cash</u>					
Bank Deposits	<u>\$266,498</u>	<u>\$-0-</u>	<u>\$4,012,994</u>	\$ 4,279,492	\$ 4,244,289
<u>Cash Equivalents</u>					
Repurchase Agreements				<u>8,516,339</u>	<u>8,516,339</u>
<u>Total Cash and Cash Equivalents</u>				<u>\$12,795,831</u>	<u>\$12,760,628</u>

Repurchase Agreements

Included in the Town's cash equivalents at June 30, 1994, were short-term investments in repurchase agreements issued by a local banking institution. Under these agreements, the Town will be repaid principal plus interest on a specified date which is subsequent to year end. The agreement is guaranteed/collateralized with securities held by the banking institution which exceed the amount of the agreement. To the extent that the banking institution may default on its commitment to these obligations, the Town is at risk of economic loss. Management considers this exposure to be minimal. At June 30, 1994, the Town held investments in repurchase agreements as follows:

Agreements

\$8,516,339 received from Fleet
bank to be repaid with interest of
4.5% on 07/01/94

Underlying Securities

FHMC maturing 02/15/05;
\$1,362,985 carrying amount,
\$1,371,027 market value

FHLB maturing 09/03/97;
\$2,150,000 carrying amount,
\$2,139,250 market value

FHLB maturing 09/03/97;
\$3,770,000 carrying amount,
\$3,751,150 market value

Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

Category 1 Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Category 2 Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.

Category 3 Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

	<u>Category</u>			<u>Carrying</u>	<u>Market</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Amount</u>	<u>Value</u>
Certificates of Deposit	\$142,990	\$420,915	\$	\$ 563,905	\$ 563,905
US Government Obligations			119,675	119,675	119,675
Common Stocks			5,055	5,055	5,055
	<u>\$142,990</u>	<u>\$420,915</u>	<u>\$124,730</u>	<u>\$ 688,635</u>	<u>\$ 688,635</u>
New Hampshire Public Deposit Investment Pool				<u>883,199</u>	<u>883,199</u>
<u>Total Investments</u>				<u>\$1,571,834</u>	<u>\$1,571,834</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, the Town Officials establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Hudson School District and Hillsborough County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

The tax rate for the year ended June 30, 1994, was as follows:

Municipal Portion	\$ 6.57
School Tax Assessment	14.79
County Tax Assessment	<u>1.81</u>
<u>Total</u>	<u>\$23.17</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on May 24, 1994, placed a lien for all uncollected 1993 property taxes.

Taxes receivable at June 30, 1994, are as follows:

<u>Property Taxes</u>	
Levy of 1994	\$4,265,029
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1993	1,242,732
Levy of 1992	766,666
Levy of 1991	90,665
Levy of 1990	4,092
Levy of 1989	4,142
Levy of 1988	3,728
Meadows Demolition Lien	8,351
Land Use Change Taxes	4,000
Yield Taxes	737
Less: Reserve for estimated uncollectible taxes	<u>(137,209)</u>
<u>Total Taxes Receivable</u>	<u>\$6,252,933</u>

D. Accounts Receivable

Accounts receivable as of June 30, 1994, are as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
<u>Customer Accounts</u>			
Ambulance Billings	\$ 68,948	\$	\$ 68,948
Police Outside Detail	5,835		5,835
Sewer Rents		134,553	134,553
Sewer Liens		61,858	61,858
Rangers Drive		17,191	17,191
Allowance for Doubtful Accounts	(35,217)	(118,845)	(154,062)
Sewer IDA	21,791		21,791
Miscellaneous	<u>4,274</u>	<u>6,271</u>	<u>10,545</u>
<u>Total Accounts Receivable</u>	<u>\$ 65,631</u>	<u>\$ 101,028</u>	<u>\$ 166,659</u>

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

E. Special Assessments Receivable

Receivables from special assessments at June 30, 1994, are as follows:

	<u>Current</u>	<u>Noncurrent</u>
<u>Sewer Fund</u>		
Sagamore Assessment District	\$108,506	\$1,392,797
Frenette Drive Assessment District	1,940	48,932
Nevens/Gordon/Sheraton Assessment District	1,195	54,849
Belknap Assessment District	5,020	199,797
Clement Assessment District	15,508	163,134
Sewer Capital Assessments	59,385	66,942
Delinquent Assessments	27,286	
Allowance for Uncollectible Accounts	<u>(23,178)</u>	
<u>Totals</u>	<u>\$195,662</u>	<u>\$1,926,451</u>

Current special assessment receivables represent billed special assessments that remain unpaid at year end. Noncurrent special assessments receivable represent amounts that will be billed in the future.

F. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at June 30, 1994 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 11,780	\$1,420,833
<u>Special Revenue Funds</u>		
Hills Memorial Library		4,885
Conservation Commission	4,119	
Hazardous Materials		1,526
Sewer Department		3,511
<u>Capital Projects Fund</u>		
Police Station Project	1,396,413	
<u>Agency Funds</u>		
Sewer Ordinance Deposits		1,858
Planning Board Fee Deposits	<u>20,301</u>	
<u>Totals</u>	<u>\$1,432,613</u>	<u>\$1,432,613</u>

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

G. Changes in General Fixed Assets

A summary of changes in general fixed assets for the fiscal year ended June 30, 1994 is as follows:

	<u>Balances, July 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balances, June 30</u>
Land	\$ 7,149,400	\$357,123	\$238,500	\$ 7,268,023
Land Improvements	81,000	39,940		120,940
Buildings	1,557,256	62,815		1,620,071
Machinery & Equipment	1,049,542	33,905		1,083,447
Vehicles	<u>2,886,455</u>	<u>131,659</u>	<u>88,426</u>	<u>2,929,688</u>
<u>Totals</u>	<u>\$12,723,653</u>	<u>\$625,442</u>	<u>\$326,926</u>	<u>\$13,022,169</u>

H. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During the fiscal year, the Town was a member of the following public entity risk pools, currently operating as a common risk management and insurance programs for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. The pool is self-sustaining through member premiums and includes a Loss Fund from which is paid up to \$250,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. For claims in excess of these amounts, the pool has reinsurance through commercial companies. Settled claims resulting from these risks have not exceeded coverage in any of the past three years.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood that such action would be needed.

Compensation Funds of New Hampshire Workers' Compensation Fund is a Trust organized to provide statutory workers' compensation coverage to member towns and cities (and other qualified political subdivisions) of New Hampshire. The pool is self-sustaining through member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Reinsurance through commercial companies is carried for claims in excess of self-insured amounts. Settled claims resulting from these risks have not exceeded coverage in any of the past three years. The trust agreement permits the Trust to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, the Trust foresees no likelihood that such action would be needed.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

NOTE 3 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at June 30, 1994 include:

<u>Special Revenue Fund</u>	
<u>Sewer Department</u>	
Net amount due to the City of Nashua	\$27,966
<u>Trust Funds</u>	
<u>Capital Reserve Fund</u>	
Amount held on behalf of the Hudson School District	<u>22,136</u>
<u>Total Intergovernmental Payable</u>	<u>\$50,102</u>

B. Deferred Revenue

General Fund

Deferred revenue at June 30, 1994, consists of the following:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
<u>Deferred Tax Revenues</u>			
Property Taxes	\$12,771,468	\$	\$12,771,468
Prepaid Special Assessments		70,567	70,567
<u>Deferred Special</u>			
<u>Assessments Receivable</u>			
Sagamore Assessment District		1,392,797	1,392,797
Frenette Drive Assessment District		48,932	48,932
Nevens/Gordon/Sheraton			
Assessment District		54,849	54,849
Belknap Assessment District		199,797	199,797
Clement Assessment District		163,134	163,134
Sewer Capital Assessments		66,942	66,942
<u>Totals</u>	<u>\$12,771,468</u>	<u>\$1,997,018</u>	<u>\$14,768,486</u>

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

C. Defined Benefit Pension Plan

Plan Description and Provisions

Substantially all full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended June 30, 1994, was \$4,177,861; the Town's total payroll was \$4,569,530.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; Group I - teachers and all other employees except firefighters and police officers, and Group II - firefighters and police officers.

Group I Employees who retire at or after age 60 are entitled to retirement benefits equal to 1.667% of the average of their three highest-paid years of compensation, multiplied by their years of service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 20 years of service or attaining age 60.

Group II Employees are subject to the same age and vesting requirements as Group I employees. They are, however, entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended June 30, 1994, was as follows:

Town's Portion	\$158,055
Employees' Portion	<u>292,472</u>
<u>Total</u>	<u>\$450,527</u>

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1993, for the System as a whole, determined through an actuarial valuation performed as of that date, was \$1,797,292,347. The System's net assets available for benefits on that date (valued at market) were \$1,897,337,693. The System holds none of the Town's securities.

Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only seven years and is presented in the System's June 30, 1993, annual financial report (the latest year available).

D. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended June 30, 1994:

	General Obligation Debt <u>Payable</u>	Capital Leases <u>Payable</u>	Compensated Absences <u>Payable</u>	<u>Total</u>
<i>General Long-Term Debt Account Group</i>				
Balance, Beginning of Year	\$ 5,355,000	\$184,602	\$449,334	\$ 5,988,936
Issued	4,085,000			4,085,000
Retired/Defeased	(2,945,000)	(43,199)		(2,988,199)
Net increase in compensated absences payable			<u>18,397</u>	<u>18,397</u>
Balance, End of Year	<u>\$ 6,495,000</u>	<u>\$141,403</u>	<u>\$467,731</u>	<u>\$ 7,104,134</u>

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Long-term debt payable at June 30, 1994, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 6/30/94</u>
<u>General Long-Term</u>				
<u>Debt Account Group</u>				
<u>General Obligation</u>				
<u>Debt Payable</u>				
1990 Public Improvement Bonds	\$472,998	01/15/01	6.75	\$ 245,000
1990 Public Improvement Bonds	\$1,750,000	07/15/01	6.60-6.75	1,225,000
1991 Capital Improvement Bonds	\$1,128,000	08/15/03	6.50-6.70	940,000
1993 Refunding Bonds	\$2,585,000	08/01/00	2.50-3.85	2,585,000
1994 Police Facility Bonds	\$1,500,000	03/01/04	4.40-4.55	<u>1,500,000</u>
				\$6,495,000
<u>Capital Leases Payable</u>				
1992 Custom Fire Truck	\$225,972	07/01/96	4.42	<u>141,403</u>
				6,636,403
<u>Compensated Absences Payable</u>				
Accrued Vacation Leave				\$ 14,398
Vested Earned Time				<u>453,333</u>
				467,731
<u>Total General Long-Term</u>				
<u>Debt Account Group</u>				
				<u>\$7,104,134</u>

Defeasance of Debt

In October 1993, the Town of Hudson issued \$2,585,000 in General Obligation Bonds with an average interest rate of 3.27 percent to advance refund \$2,275,000 of the outstanding 1985 public improvement bonds, having an average interest rate of 7.85 percent - to be called on August 1, 2000.

The proceeds of \$2,585,000 (not including additional payments of \$14,369 in underwriting fees and other issuance costs), were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the above-listed bond. As a result, the bond is considered to be defeased and this liability for those bonds has been removed from the General Long-Term Debt Account Group.

The Town advance refunded the above-listed bonds to reduce its total debt service payments over the next 7 years by \$85,450 and to obtain an estimated economic gain (difference between the present values of the debt service payments on the old and new debt) of \$80,077.

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Annual Requirements To Amortize General Obligation Debt

The annual requirements to amortize all general obligation debt outstanding as of June 30, 1994, including interest payments, are as follows:

Fiscal Year Ending June 30,	General Obligation Debt		
	Principal	Interest	Total
1995	\$ 905,000	\$ 296,357	\$1,201,357
1996	860,000	257,039	1,117,039
1997	800,000	217,934	1,017,934
1998	785,000	181,646	966,646
1999	770,000	145,064	915,064
2000-2004	<u>2,375,000</u>	<u>252,576</u>	<u>2,627,576</u>
<u>Totals</u>	<u>\$6,495,000</u>	<u>\$1,350,616</u>	<u>\$7,845,616</u>

Annual Requirements to Amortize Capital Leases

Fiscal Year Ending June 30,	Capital Leases		
	Principal	Interest	Total
1995	\$ 45,110	\$ 6,253	\$ 51,363
1996	47,105	4,258	51,363
1997	<u>49,188</u>	<u>2,175</u>	<u>51,363</u>
<u>Totals</u>	<u>\$141,403</u>	<u>\$12,686</u>	<u>\$154,089</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

NOTE 4 - FUND EQUITY

A. Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund	\$136,513
<u>Special Revenue Fund</u>	
Sewer Department	205,916
<u>Capital Projects Fund</u>	
Police Station Project	<u>27,600</u>
<u>Total Reserve for Encumbrances</u>	<u>\$370,029</u>

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Reserved for Special Purposes

In the Special Revenue Funds, the reserve for special purposes represents amounts which are legally restricted for specific future purposes. Individual fund balances reserved for special purposes at June 30, 1994 were as follows:

<u>Special Revenue Fund</u>	
<u>Sewer Department</u>	
Capital Assessments	\$ 799,262
Large Equipment Replacement or Expansion in the Nashua Wastewater Treatment Plant	150,000
Pump Station Repair	<u>25,000</u>
<u>Total</u>	<u>\$ 974,262</u>

In the Capital Projects Funds, the reserve for special purposes represents the unexpended and unobligated balance of bond funds or the interest earned thereon. These funds can only be used for the bonded purposes or, in the case of interest earned, for the repayment of such debt if not subsequently reappropriated for another purpose. Individual fund balances reserved for special purposes at June 30, 1994 were as follows:

<u>Capital Projects Fund</u>	
Police Station Project	<u>\$1,361,813</u>

In the Trust and Agency Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

<u>Nonexpendable Town Trust Funds</u> (Income Balances)	
Cemetery	\$ 5
Worthy Poor	8,549
General Purpose	<u>109</u>
<u>Total Nonexpendable Town Trust Funds</u>	\$ 8,663
Zylonis Nonexpendable Library Trust Fund	13,205
<u>Capital Reserve Funds</u>	
Library Expansion	\$29,421
Lowell River Road	2,325
Senior Center	<u>51,564</u>
<u>Total Capital Reserve Funds</u>	83,310
Library Building Expendable Trust	3,170
<u>Other Expendable Town Trusts</u>	
Merrifield Park Pond Project	\$ 806
Animal Shelter	52,645
Employees Earned Time	<u>84,058</u>
<u>Total Other Expendable Town Trusts</u>	137,509
<u>Total</u>	<u>\$ 245,857</u>
<u>Total Reserve for Special Purposes</u>	<u>\$2,581,932</u>

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Reserved for Endowments

The reserved for endowments at June 30, 1994 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at June 30, 1994 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemetery	\$ 80,842
Worthy Poor	7,581
Library	30,367
School	500
Alvirne Chapel	10,000
Zylonis Trust	<u>10,000</u>
<u>Total</u>	<u>\$139,290</u>

B. Unreserved Fund Balances

Designated for Special Purposes

The \$1,367,506 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years is as follows:

<u>Special Revenue Funds</u>	
Hills Memorial Library	\$ 6,325
Conservation Commission	55,111
Police Grants	497,779
Sewer Department	<u>808,291</u>
<u>Total</u>	<u>\$1,367,506</u>

NOTE 5 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

There are a number of abatement appeals pending before the Board of Tax and Land Appeals which have potential exposure in the range of \$400,000 to \$700,000. These are generally paid out of the Town's budgeted overlay account.

TOWN OF HUDSON, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

*COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS*

EXHIBIT A-1
TOWN OF HUDSON, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended June 30, 1994

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property and Inventory	\$24,957,003	\$25,396,923	\$ 439,920
Land Use Change	4,800	54,600	49,800
Yield	200	3,476	3,276
Interest and Penalties on Taxes	<u>475,000</u>	<u>535,560</u>	<u>60,560</u>
Total Taxes	<u>25,437,003</u>	<u>25,990,559</u>	<u>553,556</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	6,520	4,013	(2,507)
Motor Vehicle Permit Fees	1,356,150	1,633,209	277,059
Building Permits	72,110	75,938	3,828
Boat Registration Fees	6,000	8,968	2,968
Other Licenses, Permits and Fees	<u>15,220</u>	<u>26,129</u>	<u>10,909</u>
Total Licenses and Permits	<u>1,456,000</u>	<u>1,748,257</u>	<u>292,257</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	217,619	217,620	1
Business Profits Tax	409,099	409,099	
Highway Block Grant	275,541	275,541	
<u>Federal</u>			
Federal Emergency Management Assistance		4,954	4,954
Other		<u>8,757</u>	<u>8,757</u>
Total Intergovernmental Revenues	<u>902,259</u>	<u>915,971</u>	<u>13,712</u>
<u>Charges For Services</u>			
Income from Departments	81,600	165,775	84,175
Planning and Zoning	15,000	47,434	32,434
Ambulance	75,000	100,877	25,877
Cablevision	<u>49,000</u>	<u>55,533</u>	<u>6,533</u>
Total Charges For Services	<u>220,600</u>	<u>369,619</u>	<u>149,019</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property	6,000	18,836	12,836
Interest on Investments	130,000	187,993	57,993
Donations		3,065	3,065
Other	<u>30,040</u>	<u>15,536</u>	<u>(14,504)</u>
Total Miscellaneous Revenues	<u>166,040</u>	<u>225,430</u>	<u>59,390</u>

EXHIBIT A-1 (Continued)
TOWN OF HUDSON, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended June 30, 1994

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Special Revenue Funds	30,000	30,000	
Trust and Agency Funds		<u>3,654</u>	<u>3,654</u>
Total Other Financing Sources	<u>30,000</u>	<u>33,654</u>	<u>3,654</u>
 <u>Total Revenues and</u>			
<u>Other Financing Sources</u>	28,211,902	<u>\$29,283,490</u>	<u>\$1,071,588</u>
 <u>Unreserved Fund Balance</u>			
<u>Used To Reduce Tax Rate</u>	<u>800,000</u>		
 <u>Total Revenues, Other Financing</u>			
<u>Sources and Use of Fund Balance</u>	<u>\$29,011,902</u>		

The notes to financial statements are an integral part of this statement.

EXHIBIT A-2
TOWN OF HUDSON, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 1994

	Encumbered From 1992-93	Appropriations 1993-94
<u>Current</u>		
<u>General Government</u>		
Executive	\$ 5,000	\$ 172,434
Election and Registration		196,670
Financial Administration		362,259
Revaluation of Property		161,933
Legal Expenses		151,252
Planning and Zoning	37,898	253,517
General Government Buildings	4,000	63,680
Insurance, not otherwise allocated		240,673
Other		143,656
Total General Government	<u>46,898</u>	<u>1,746,074</u>
<u>Public Safety</u>		
Police Department	4,568	1,883,021
Ambulance		20,654
Fire Department		2,081,710
Building Inspection		88,279
Emergency Management		2,325
Total Public Safety	<u>4,568</u>	<u>4,075,989</u>
<u>Highways and Streets</u>		
Administration	4,200	
Highways and Streets	<u>6,786</u>	<u>2,094,721</u>
Total Highways and Streets	<u>10,986</u>	<u>2,094,721</u>
<u>Sanitation</u>		
Solid Waste Collection	<u> </u>	<u>878,751</u>
<u>Welfare</u>		
Direct Assistance	<u> </u>	<u>76,000</u>
<u>Culture and Recreation</u>		
Parks and Recreation		202,817
Library		444,686
Patriotic Purposes	<u> </u>	<u>1,800</u>
Total Culture and Recreation	<u> </u>	<u>649,303</u>
<u>Conservation</u>		
Other	<u> </u>	<u>5,725</u>

Expenditures Net of Refunds	Encumbered To 1994-95	(Over) Under Budget
\$ 171,569	\$	\$ 5,865
178,904		17,766
362,516		(257)
154,663		7,270
245,301		(94,049)
269,136	3,846	18,433
73,984	335	(6,639)
176,413		64,260
<u>113,440</u>		<u>30,216</u>
<u>1,745,926</u>	<u>4,181</u>	<u>42,865</u>
1,890,743		(3,154)
15,751		4,903
2,071,138		10,572
88,918		(639)
<u>1,665</u>		<u>660</u>
<u>4,068,215</u>		<u>12,342</u>
2,119,924	5,993	4,200
<u>2,119,924</u>	<u>5,993</u>	<u>(24,410)</u>
839,714	28,037	(20,210)
<u>99,633</u>		<u>11,000</u>
194,800		(23,633)
449,311		8,017
<u>1,200</u>		<u>(4,625)</u>
<u>645,311</u>		<u>600</u>
5,725		<u>3,992</u>

EXHIBIT A-2 (Continued)
TOWN OF HUDSON, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 1994

	Encumbered From 1992-93	Appropriations 1993-94
<u>Debt Service</u>		
Principal of Long-Term Debt		385,500
Interest Expense - Long-Term Debt		<u>245,063</u>
Total Debt Service		<u>630,563</u>
<u>Capital Outlay</u>		
Burns Hill Road Reconstruction	35,910	
Merrill Park Boat Ramp	10,300	
Police Facility	146,900	253,100
Bridle Bridge	84,875	
Machinery, Vehicle, and Equipment		<u>75,000</u>
Total Capital Outlay	<u>277,985</u>	<u>328,100</u>
<u>Intergovernmental</u>		
School District Assessment		16,475,760
County Tax Assessment		<u>2,001,159</u>
Total Intergovernmental		<u>18,476,919</u>
<u>OTHER OPERATING USES</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
Capital Projects Funds		9,757
Trust and Agency Funds	40,610	<u>40,000</u>
Total Operating Transfers Out	<u>40,610</u>	<u>49,757</u>
<u>Total Appropriations,</u>		
<u>Expenditures and Encumbrances</u>	<u>\$381,047</u>	<u>\$29,011,902</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1994-95</u>	<u>(Over) Under Budget</u>
385,255		245
<u>251,036</u>	<u> </u>	<u>(5,973)</u>
<u>636,291</u>	<u> </u>	<u>(5,728)</u>
805	98,302	(63,197)
400,000		10,300
4,414		80,461
<u>75,000</u>	<u> </u>	<u> </u>
<u>480,219</u>	<u>98,302</u>	<u>27,564</u>
16,475,760		
<u>2,001,159</u>	<u> </u>	<u> </u>
<u>18,476,919</u>	<u> </u>	<u> </u>
9,757		
<u>82,197</u>	<u> </u>	<u>(1,587)</u>
<u>91,954</u>	<u> </u>	<u>(1,587)</u>
<u>\$29,209,831</u>	<u>\$136,513</u>	<u>\$ 46,605</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT A-3
TOWN OF HUDSON, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended June 30, 1994

<u>Unreserved - Undesignated</u> <u>Fund Balance - July 1</u>	\$1,519,072	
<u>Deduction</u> Unreserved Fund Balance Used To Reduce 1993-94 Tax Rate	<u>800,000</u>	\$ 719,072
<u>Additions</u> <u>1993-94 Budget Summary</u> Revenue Surplus (Exhibit A-1) Unexpended Balance of Appropriations (Exhibit A-2) 1993-94 Budget Surplus	\$1,071,588 <u>46,605</u>	 <u>1,118,193</u>
<u>Unreserved - Undesignated</u> <u>Fund Balance - June 30</u>		<u>\$1,837,265</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT B-1
TOWN OF HUDSON, NEW HAMPSHIRE
Special Revenue Funds
Combining Balance Sheet
June 30, 1994

<u>ASSETS</u>	<u>Hills Memorial Library</u>	<u>Conservation Commission</u>	<u>Police Grants</u>
Cash and Equivalents	\$15,109	\$50,992	\$
Investments			485,421
<u>Receivables (Net of</u>			
<u>Allowances For Uncollectibles)</u>			
Interest			12,358
Accounts			
<u>Special Assessments</u>			
Current			
Noncurrent			
Interfund Receivable	<u> </u>	<u>4,119</u>	<u> </u>
 TOTAL ASSETS	 <u>\$15,109</u>	 <u>\$55,111</u>	 <u>\$497,779</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 3,899	\$	\$
Intergovernmental Payable			
Interfund Payable	4,885		
Deferred Revenue			
Total Liabilities	<u>8,784</u>	<u> </u>	<u> </u>
 <u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Encumbrances			
Reserved For Special Purposes			
<u>Unreserved</u>			
Designated For Special Purposes	<u>6,325</u>	<u>55,111</u>	<u>497,779</u>
Total Equity	<u>6,325</u>	<u>55,111</u>	<u>497,779</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$15,109</u>	 <u>\$55,111</u>	 <u>\$497,779</u>

<u>Hazardous Materials</u>	<u>Sewer Department</u>	<u>Total</u>
\$	\$1,133,473	\$1,199,574
	666,621	1,152,042
		12,358
6,271	94,757	101,028
	195,662	195,662
	1,926,451	1,926,451
		<u>4,119</u>
<u>\$6,271</u>	<u>\$4,016,964</u>	<u>\$4,591,234</u>

\$4,745	\$	\$ 8,644
	27,966	27,966
1,526	3,511	9,922
	<u>1,997,018</u>	<u>1,997,018</u>
<u>6,271</u>	<u>2,028,495</u>	<u>2,043,550</u>

	205,916	205,916
	974,262	974,262
	<u>808,291</u>	<u>1,367,506</u>
	<u>1,988,469</u>	<u>2,547,684</u>

<u>\$6,271</u>	<u>\$4,016,964</u>	<u>\$4,591,234</u>
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The notes to financial statements are an integral part of this statement.

EXHIBIT B-2
TOWN OF HUDSON, NEW HAMPSHIRE
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 1994

	Hills Memorial <u>Library</u>	Conservation <u>Commission</u>	Police <u>Grants</u>
<u>Revenues</u>			
Intergovernmental Revenues	\$	\$	\$
Charges For Services	8,595		
Miscellaneous	4,253	986	31,971
<u>Other Financing Sources</u>			
Operating Transfers In	<u>441,818</u>	<u>5,725</u>	<u> </u>
<u>Total Revenues and Other Financing Sources</u>	<u>454,666</u>	<u>6,711</u>	<u>31,971</u>
<u>Expenditures</u>			
<u>Current</u>			
Sanitation			
Culture and Recreation	454,356		
Conservation		1,606	
<u>Debt Service</u>			
Principal			
Interest and Fiscal Charges			
Capital Outlay			
<u>Other Financing Uses</u>			
Operating Transfers Out	<u> </u>	<u> </u>	<u>883</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>454,356</u>	<u>1,606</u>	<u>883</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>	310	5,105	31,088
<u>Fund Balances - July 1</u>	<u>6,015</u>	<u>50,006</u>	<u>466,691</u>
<u>Fund Balances - June 30</u>	<u>\$ 6,325</u>	<u>\$55,111</u>	<u>\$497,779</u>

<u>Hazardous Materials</u>	<u>Sewer Department</u>	<u>Total</u>
\$	\$ 408,584	\$ 408,584
	1,687,258	1,695,853
18,148	111,265	166,623
_____	_____	<u>447,543</u>
<u>18,148</u>	<u>2,207,107</u>	<u>2,718,603</u>
18,148	758,272	776,420
		454,356
		1,606
	284,745	284,745
	124,728	124,728
	209,677	209,677
_____	_____	<u>883</u>
<u>18,148</u>	<u>1,377,422</u>	<u>1,852,415</u>
	829,685	866,188
_____	<u>1,158,784</u>	<u>1,681,496</u>
<u>\$ -0-</u>	<u>\$1,988,469</u>	<u>\$2,547,684</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT B-3
TOWN OF HUDSON, NEW HAMPSHIRE
Special Revenue Fund - Sewer Department
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 1994

<u>Revenues</u>	
Intergovernmental	\$408,584
<u>Charges For Services</u>	
Sewer Rents	554,960
User Charges	701,575
Betterment Assessments	260,258
Capital Assessments	170,465
<u>Miscellaneous</u>	
Interest Income	<u>111,265</u>
 <u>Total Revenues</u>	 \$2,207,107
 <u>Expenditures</u>	
<u>Current</u>	
<u>Sanitation</u>	
Wages and Employee Benefits	\$158,880
Utilities	25,501
Plant Supplies and Expenses	63,403
Maintenance and Repairs	7,536
Purchased Services	494,216
Vehicle Expense	18
General and Administrative	8,718
Capital Outlay	209,677
<u>Debt Service</u>	
Principal	284,745
Interest and Fiscal Charges	<u>124,728</u>
 <u>Total Expenditures</u>	 <u>1,377,422</u>
 <u>Excess of Revenues Over Expenditures</u>	 829,685
 <u>Fund Balance - July 1</u>	 <u>1,158,784</u>
 <u>Fund Balance - June 30</u>	 <u>\$1,988,469</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT B-4
TOWN OF HUDSON, NEW HAMPSHIRE
Special Revenue Fund - Hills Memorial Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 1994

Revenues

Charges For Services

Book Sales and Fines \$ 6,475

Copier Income 2,120

Miscellaneous

Interest and Dividends 4,223

Donations 30

Other Financing Sources

Operating Transfers In

General Fund 440,724

Trust Funds 1,094

Total Revenues and

Other Financing Sources \$454,666

Expenditures

Current

Culture and Recreation

Salaries and Benefits \$301,483

Other Administrative Costs 19,337

Books, Periodicals, and Programs 64,620

Operations and Maintenance of Facilities 36,918

Capital Acquisitions and Improvements 31,998

Total Expenditures

454,356

Excess of Revenues and Other

Financing Sources Over Expenditures 310

Fund Balance - July 1

6,015

Fund Balance - June 30

\$ 6,325

The notes to financial statements are an integral part of this statement.

EXHIBIT B-5
TOWN OF HUDSON, NEW HAMPSHIRE
Special Revenue Fund - Conservation Commission
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 1994

<u>Revenues</u>	
<u>Miscellaneous</u>	
Interest Income	\$ 986
<u>Other Financing Sources</u>	
<u>Operating Transfers In</u>	
General Fund	<u>5,725</u>
<u>Total Revenues and</u>	
<u>Other Financing Sources</u>	\$ 6,711
<u>Expenditures</u>	
<u>Current</u>	
Conservation Commission	<u>1,606</u>
<u>Excess of Revenues and Other</u>	
<u>Financing Sources Over Expenditures</u>	5,105
<u>Fund Balance - July 1</u>	<u>50,006</u>
<u>Fund Balance - June 30</u>	<u>\$55,111</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF HUDSON, NEW HAMPSHIRE
Capital Projects Fund
Balance Sheet
June 30, 1994

	Police Station
<u>ASSETS</u>	
Interfund Receivable	<u>\$1,396,413</u>
<u>LIABILITIES AND EQUITY</u>	
<u>Liabilities</u>	
Accounts Payable	\$ 7,000
<u>Equity</u>	
<u>Fund Balances</u>	
Reserved For Encumbrances	27,600
Reserved For Special Purposes	<u>1,361,813</u>
Total Fund Equity	<u>1,389,413</u>
TOTAL LIABILITIES AND EQUITY	<u>\$1,396,413</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF HUDSON, NEW HAMPSHIRE
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 1994

	<u>Sewer Facilities Project</u>	<u>Town Wide Revaluation</u>	<u>Police Station</u>	<u>Total</u>
<u>Revenues</u>				
<u>Other Financing Sources</u>				
Proceeds of General				
Long-Term Debt	\$	\$	\$1,500,000	\$1,500,000
Operating Transfers In	<u>1,366</u>	<u>8,391</u>	<u></u>	<u>9,757</u>
<u>Total Other Financing Sources</u>	<u>1,366</u>	<u>8,391</u>	<u>1,500,000</u>	<u>1,509,757</u>
<u>Expenditures</u>				
<u>Capital Outlay</u>				
Architectural/Engineering			110,400	110,400
Administration	<u></u>	<u></u>	<u>187</u>	<u>187</u>
<u>Total Expenditures</u>	<u></u>	<u></u>	<u>110,587</u>	<u>110,587</u>
<u>Excess of Other Financing Sources Over Expenditures</u>	<u>1,366</u>	<u>8,391</u>	<u>1,389,413</u>	<u>1,399,170</u>
<u>Fund Balances - July 1</u>	<u>(1,366)</u>	<u>(8,391)</u>	<u></u>	<u>(9,757)</u>
<u>Fund Balances - June 30</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$1,389,413</u>	<u>\$1,389,413</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT D-1
TOWN OF HUDSON, NEW HAMPSHIRE
Trust and Agency Funds
Combining Balance Sheet
June 30, 1994

<u>ASSETS</u>	<u>Expendable Trust Funds</u>		
	<u>Town</u>	<u>Library Building</u>	<u>Capital Reserve</u>
Cash and Equivalents	\$	\$11,596	\$
Investments	137,509		105,466
Interfund Receivable			
Due From Others			
TOTAL ASSETS	<u>\$137,509</u>	<u>\$11,596</u>	<u>\$105,446</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$	\$ 8,426	\$
Intergovernmental Payable			22,136
Interfund Payable			
Escrow and Performance Deposits			
Total Liabilities		<u>8,426</u>	<u>22,136</u>
 <u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments		3,170	83,310
Reserved For Special Purposes	<u>137,509</u>	<u>3,170</u>	<u>83,310</u>
Total Equity	<u>137,509</u>	<u>3,170</u>	<u>83,310</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$137,509</u>	 <u>\$11,596</u>	 <u>\$105,446</u>

Nonexpendable Trust Funds		Agency Funds	Total
Town	Library		
\$ 1,666	\$18,150	\$1,718,246	\$1,749,658
136,287	5,055	35,495	419,792
		20,301	20,301
		87,433	87,433
<u>\$137,953</u>	<u>\$23,205</u>	<u>\$1,861,475</u>	<u>\$2,277,184</u>
\$	\$	\$	\$ 8,426
			22,136
		1,858	1,858
		<u>1,859,617</u>	<u>1,859,617</u>
		<u>1,861,475</u>	<u>1,892,037</u>
129,290	10,000		139,290
<u>8,663</u>	<u>13,205</u>		<u>245,857</u>
<u>137,953</u>	<u>23,205</u>		<u>385,147</u>
<u>\$137,953</u>	<u>\$23,205</u>	<u>\$1,861,475</u>	<u>\$2,277,184</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT D-2
TOWN OF HUDSON, NEW HAMPSHIRE
Fiduciary Fund Type
Expendable Trust Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 1994

	<u>Town</u>	<u>Library Building</u>	<u>Capital Reserve Funds</u>	<u>Total</u>
<u>Revenues</u>				
New Funds	\$ 52,488	\$ 10,832	\$	\$ 63,320
Interest and Dividend Income	254	381	2,031	2,666
Donations		160		160
<u>Other Financing Sources</u>				
Operating Transfers In	<u>83,989</u>	<u> </u>	<u>25,000</u>	<u>108,989</u>
<u>Total Revenues and Other Financing Sources</u>	136,731	11,373	27,031	175,135
<u>Expenditures</u>				
Capital Outlay	<u> </u>	<u>31,610</u>	<u> </u>	<u>31,610</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u>	136,731	(20,237)	27,031	143,525
<u>Fund Balances - July 1</u>	<u>778</u>	<u>23,407</u>	<u>56,279</u>	<u>80,464</u>
<u>Fund Balances - June 30</u>	<u>\$137,509</u>	<u>\$ 3,170</u>	<u>\$83,310</u>	<u>\$223,989</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT D-3
TOWN OF HUDSON, NEW HAMPSHIRE
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1994

<u>Developers' Performance Bond Fund</u>	<u>Balance July 1, 1993</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 1994</u>
<u>ASSETS</u>				
Cash and Equivalents	\$1,011,075	\$214,861	\$532,965	\$ 692,971
Investments	<u>34,463</u>	<u>1,032</u>	<u></u>	<u>35,495</u>
TOTAL ASSETS	<u>\$1,045,538</u>	<u>\$215,893</u>	<u>\$532,965</u>	<u>\$ 728,466</u>
<u>LIABILITIES</u>				
Escrow and Performance Deposits	<u>\$1,045,538</u>	<u>\$215,893</u>	<u>\$532,965</u>	<u>\$ 728,466</u>
Sewer Ordinance Deposits				
<u>ASSETS</u>				
Interfund Receivable Due From Developers	\$ 9,136 <u>62,903</u>	\$ 16,003 <u></u>	\$ 25,139 <u>1,662</u>	\$ <u>61,241</u>
TOTAL ASSETS	<u>\$ 72,039</u>	<u>\$ 16,003</u>	<u>\$ 26,801</u>	<u>\$ 61,241</u>
<u>LIABILITIES</u>				
Interfund Payable Escrow and Performance Deposits	\$ <u>72,039</u>	\$ 1,858 <u>14,145</u>	\$ <u>26,801</u>	\$ 1,858 <u>59,383</u>
TOTAL LIABILITIES	<u>\$ 72,039</u>	<u>\$ 16,003</u>	<u>\$ 26,801</u>	<u>\$ 61,241</u>
Planning Board Fee Deposits				
<u>ASSETS</u>				
Interfund Receivable Due From Developers	\$ 23,080 <u>26,192</u>	\$ 10,300 <u></u>	\$ 13,079 <u></u>	\$ 20,301 <u>26,192</u>
TOTAL ASSETS	<u>\$ 49,272</u>	<u>\$ 10,300</u>	<u>\$ 13,079</u>	<u>\$ 46,493</u>
<u>LIABILITIES</u>				
Escrow and Performance Deposits	<u>\$ 49,272</u>	<u>\$ 10,300</u>	<u>\$ 13,079</u>	<u>\$ 46,493</u>

EXHIBIT D-3, (Continued)
TOWN OF HUDSON, NEW HAMPSHIRE
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1994

<u>CAP/Impact Fees</u>	<u>Balance July 1, 1993</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 1994</u>
<u>ASSETS</u>				
Cash and Equivalents	<u>\$ 346,556</u>	<u>\$ 10,993</u>	<u>\$ -0-</u>	<u>\$ 357,549</u>
<u>LIABILITIES</u>				
Escrow and Performance Deposits	<u>\$ 346,556</u>	<u>\$ 10,993</u>	<u>\$ -0-</u>	<u>\$ 357,549</u>
<u>Corridor Account</u>				
<u>ASSETS</u>				
Cash and Equivalents	<u>\$ 550,465</u>	<u>\$117,261</u>	<u>\$ -0-</u>	<u>\$ 667,726</u>
<u>LIABILITIES</u>				
Escrow and Performance Deposits	<u>\$ 550,465</u>	<u>\$117,261</u>	<u>\$ -0-</u>	<u>\$ 667,726</u>
<u>Total - All Agency Funds</u>				
<u>ASSETS</u>				
Cash and Equivalents	\$1,908,096	\$343,115	\$532,965	\$1,718,246
Investments	34,463	1,032		35,495
Interfund Receivable	32,216	26,303	38,218	20,301
Due From Developers	<u>89,095</u>		<u>1,662</u>	<u>87,433</u>
TOTAL ASSETS	<u>\$2,063,870</u>	<u>\$370,450</u>	<u>\$572,845</u>	<u>\$1,861,475</u>
<u>LIABILITIES</u>				
Interfund Payable	\$	\$ 1,858	\$	\$ 1,858
Escrow and Performance Deposits	<u>2,063,870</u>	<u>368,592</u>	<u>572,845</u>	<u>1,859,617</u>
TOTAL LIABILITIES	<u>\$2,063,870</u>	<u>\$370,450</u>	<u>\$572,845</u>	<u>\$1,861,475</u>

The notes to financial statements are an integral part of this statement.

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NOTES

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HUDSON ORGANIZATIONS & LEADERS

Alvirne Chapel	Ronald Viens	- 883-5711
American Legion	Raymond LaRoche	- 889-9777
Bafta Federation of the First Baptist Church of Hudson		
Cub Scouts	Jo Drown	- 882-8639
Boy Scouts, USA (Troop #21)	Jean Brown	- 882-3682
First NH Regiment, Inc.	Ray Rouleau	- 882-6309
Friends of the Hills Memorial Library	Steve Rogers	- 889-1994
Girl Scouts, USA	Alice Coakley	- 883-5084
Green Meadows Golf Club	Brenda Lemon	- 880-6061
4-H Coordinator	Patrick O'Keefe	- 889-1555
Hudson Chamber of Commerce	Penelope Turner	- 673-2510
Hudson Day Extension Group	Dot Kendall	- 889-4731
Hudson Firefighters Relief Assoc.	Pauline Blais	- 882-2089
Hudson Fish & Game Club	Richard Marshall	- 886-6021
Hudson Grange #11	Mike Pelletier	- 883-4908
Hudson Historical Society	Pat Bailey	- 880-8615
Hudson Historical Society	Ella Connell	- 883-7086
Hudson Junior Women's Club	David Alukonis	- 882-0017
Hudson Kiwanis	Jennifer Annis	- 882-6097
Hudson Nottingham West Lions Club	Dan Zelonis	- 881-3990
Hudson Lions Club	Charlene Provencal	- 889-7361
Hudson Rotary Club	Joe Kasper	- 889-7273
Hudson Senior Citizens Club	Bill Roberts	- 880-3429
Hudson Taxpayers Association	Lucille Boucher	- 889-1803
Hudson VFW Post	John M. Bednar	- 883-7541
Hudson VFW Ladies Auxiliary	Manuel Biskaduros	- 882-5630
Knights of Columbus	Betty Gosslin	595-0351
Ladies Guild of St. John's	David Sullivan	- 883-5098
Suburban Kidettes	Jean Brown	- 883-3682
Suburbanettes	Lynn Kingsley	- 883-6484
Wattanick Grange No. 327	Lynn Kingsley	- 880-7999
	Claudia Boucher	- 882-0277

HUDSON TOWN OFFICES

TELEPHONE EXTENSIONS

POLICE DEPARTMENT	EMERGENCIES ONLY	889-9090
	BUSINESS NUMBER	886-6011
FIRE DEPARTMENT	EMERGENCIES ONLY	883-7707
	BUSINESS NUMBER	886-6021
AMBULANCE	EMERGENCIES	883-7707
SELECTMEN'S AND ADMINISTRATOR'S OFFICE		886-6024
TOWN HALL FAX		598-6481
PUBLIC WORKS		886-6005
Engineering, Planning, Building, Zoning		
FINANCE		886-6000
SEWER UTILITY		886-6029
ASSESSOR		886-6009
TOWN CLERK		886-6003
LIBRARY		886-6030
HEALTH OFFICER		886-6005
HIGHWAY GARAGE		886-6018
ALVIRNE HIGH SCHOOL		886-1260
DR. H. O. SMITH SCHOOL		886-1248
MEMORIAL SCHOOL		886-1240
LIBRARY STREET SCHOOL		886-1255
NOTTINGHAM WEST ELEMENTARY SCHOOL		595-1570
SUPERINTENDENT OF SCHOOLS		883-7765
YOUTH CENTER		880-1600